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Farm home account book
analysis.
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UNITED STATES DEPARTMENT OF AGRICULTURE

EXTENSION SERVICE

WASHINGTON, D. C.

EXTENSION WORK IN HOME MANAGEMENT
EXTENSION SERVICE AND
BUREAU OF HOME ECONOMICS COOPERATING

September 20, 1937.

Dear Home Management Leader:

You know that I believe we should work toward simple, practical solutions of problems in all Home Demonstration work. In family money-management activities we should do all we can to make the keeping of records easy for the family and for ourselves.

Dr. Day Monroe, Chief of the Economics Division of the Bureau of Home Economics, and Mrs. Maryland Y. Pennell have contributed the enclosed forms to make it easy for you to analyze household account books. If you do not need this help this year, you may need it in the future.

The forms are designed to provide for the analysis of a group of farm-home account books. The instructions in C 215 and in C 216 will help you to understand how these forms are to be used. In a later release we shall send you the suggested table forms to be used in presenting various relationships among family income, expenditures, value of home-produced goods, et cetera.

About two months ago you received the recommendations regarding the uniform analysis of household accounts which were developed by a joint committee of the Extension Service, Rehabilitation, and Bureau of Home Economics. You will be interested in knowing that the enclosed forms are being used by these three groups.

I am enclosing a revised copy of these recommendations, C 217, showing the new forms to be used for obtaining background analysis data.

Perhaps in the last few months you have been analyzing household accounts in your State. If you have, and if you or other staff members have developed helpful aids in analysis, please send us your ideas so that we may pass them on to others.

Very truly yours,

Mary Rokahr

Mary Rokahr,
Extension Economist,
Home Management.

Enclosures.

U. S. DEPARTMENT OF AGRICULTURE
BUREAU OF HOME ECONOMICS

In cooperation with
National Resources Committee
Works Progress Administration
and
Department of Labor
Washington

STUDY OF CONSUMER PURCHASES
A Federal Works Project

FARM HOME ACCOUNT BOOK ANALYSIS

CLASSIFICATION OF ITEMS AND ALPHABETICAL INDEX OF GOODS AND SERVICES
TO BE INCLUDED ON FORMS BHE 269a-f

Forms BHE 269a-f are a series of six transcription cards designed to provide for the tabulation of sixteen classifications of family expense and the value of family living.

These transcription cards have been prepared for use with the Ohio Farm Home Account Books. If the contents of this release are used in connection with Farm Home Account Books from States other than Ohio, it will be necessary to revise some of the notes which point out the differences between the classification of the items as originally entered in the Ohio Account Books and the reclassification listed below for purposes of analysis.

The first part of this release, the classification of items to be included on forms BHE 269a-f, summarizes the items to be included on each of the six transcription cards, under each of the following detailed classes.

<u>Form</u>	<u>Detailed class</u>
BHE 269a	Food expense
BHE 269b	Household operation expense
BHE 269c	Furnishings and equipment Housing and clothing expense
BHE 269d	Reading Gifts and welfare Recreation, and Formal education expense

1871

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<u>Form</u>	<u>Detailed class</u>
BHE 269c	Medical care Personal care Tobacco, and Unitemized personal expense
BHE 269f	Automobile Other transportation, and Other family expense

This classification lists briefly the items to be included in each of the detailed classes (that is, on each transcription card), and in each subdivision of these classes. In the present release, these subdivisions on each card have been numbered although no such numbers appear on the transcription cards themselves. For example, the ten subdivisions for form BHE 269b are referred to as: b,1 (coal); b,2 (kerosene); b,3 (electricity); etc. through b,10 (unclassified).

The second part of this release is an alphabetical index of goods and services which are to be included on forms BHE 269a-f,* and about which questions of classification may arise. The index shows for each listed article:

- (1) the detailed class, and
- (2) the transcription card form number and subdivision in which the article should be entered.

For example, the entry for kerosene reads as follows:

<u>Article</u>	<u>Detailed class</u>	<u>Section and subdivision of form BHE 269</u>
Kerosene	Household operation	b,2

* The alphabetical index of goods and services lists several articles as belonging under form BHE 269g, Summary of income, family living, and balance between receipts and disbursements. This form serves a different purpose from BHE 269a-f and is, therefore, not included in the first part of this release. It is included under the index in order to account for items of expense which are not to be classified under forms BHE 269a-f.

Items to be included on form BHE 269a.

Food Expense

All food purchased.

All types of food including fish liver oils, candy, ice cream, sodas, gum, other drinks.

Note: Some families may have classified fish liver oil under "Health." This expense should be included under "Food."

Note: A certain amount of candy, ice cream, sodas, drinks, gum and other "treats" have been classified under "Personal." The expense for these items should be placed under "Food."

Note: Food used in connection with the entertaining of guests should be placed under "Food", instead of "Recreation."

Note: Certain items purchased at the grocery store should be separated from food expense and placed under their proper headings on the correct BHE 269. Such items include kerosene, soap, laundry and cleaning supplies, tobacco. In some of the family accounts this group of non-food items which might have been included with "groceries" forms a fairly large part of the total expense. If the entry of "groceries" has not been itemized, include the total expense under "Food."

Meals purchased away from home.

Note: Occasionally this item is classified under "Recreation" but it should be moved to "Food."

Note: Board (not room) for children away at school should be transferred from the section on "Education" to the "Food" section. If the board and room are reported together, two-thirds of the total may be allocated to food and one-third to room rent.

Any expense in the account book column headed "Food", if no corresponding entry is stated in the left-hand column of the account book.

Items to be included on form BHE 269b

Household Operation Expense

Subdivision

Fuel, light and refrigeration:

- 1 Coal
- 2 Kerosene
- 3 Electricity
- 4 Ice
- 5 Other - Gas, wood and kindling, coke, cobs, gasoline and other fuel oil.

Other operating costs:

- 6 Household help, paid - services of hired help for general housework, laundry, care of children, care of yard (not vegetable garden); gifts to hired help.

Note: Expense for extra household help occasioned by farm work, such as cooking for threshers, should be charged to farm business on form BHE 269g.

Note: Expense for wages of nurse caring for a sick person in the house should be entered under "Medical care" on form BHE 269c even if the nurse did some household work.

Note: Expense for sewing help should be included under "Clothing" or "Furnishings and equipment."

- 7 Laundry soap and other cleansers - cleaning fluids and bleaches for household use.
- 8 Telephone.
- 9 Other - Telegrams, stationery supplies (cards, pencils, pens, ink), postage.

Expense for express, freight, drayage, moving, water rent.

Expense for cleaning supplies for house and furniture, lamp wicks, mouse and rat traps, paper supplies, cut flowers and plants, matches.

Expense for storing owned household goods.

Items to be included on form BHE 269b (continued)

Household Operation Expense

Subdivision
9 (cont.)

Expense for laundry sent out.

Note: Expense for grass and flower seeds for the lawn, and garden seeds for vegetable garden should be entered under "Other family expense" on form BHE 269f.

Note: Expense for jars, rubbers, and other canning materials should be entered under "Furnishings and equipment" on form BHE 269c.

10

Unclassified - Any expense listed in the account book columns headed "Household supplies and services" and "Fuel, light, ice and phone", if no corresponding entry is stated in the left-hand column of the account book.

Items to be included on form BHE 269c

Furnishings and Equipment, Housing and Clothing Expense

Subdivision

FURNISHINGS AND EQUIPMENT

- 1 Kitchen, cleaning and laundry - purchase of stove, pressure cooker, refrigerator, washing machine, ironer, and vacuum cleaner.

Expense for canning equipment, including cans and jars.

- 2 Glass, china, silver - all tableware.

- 3 Household linens and other textiles - bedding, curtains, sofa cushions, washcloths and dishcloths.

- 4 Floor coverings

- 5 Furniture

Note: Expense for radio, piano, phonograph should be included under "Recreation."

- 6 Other -

Purchase of sewing machine and other furnishings and equipment, such as screens, window shades, lamps, light bulbs, mirrors, pictures, luggage, baby carriages, coat hangers, shoe trees, rubbers and tops of jars, household and garden tools (not farm tools), children's furniture, ornaments.

Fire insurance on furnishings.

Repairs and cleaning of furnishings and equipment, and any other expense for household furnishings and equipment not elsewhere classified.

- 7 Unclassified - Any expense listed in the account book column headed "Furnishings and equipment", if no corresponding entry is stated in the left-hand column of the account book.

Items to be included on form BHE 269c (continued)

Furnishings and Equipment, Housing and Clothing Expense

Subdivision

HOUSING

8 Repairs and replacements -

House repairs and minor improvements, including shrubbery and landscaping. Any expense in the account book column headed "Upkeep and improvement", if no corresponding entry is stated in the left-hand column of the account book.

Note: Major improvements, such as structural additions, wiring for electricity, or any improvements which are not replacements and which add materially to the sale value of the property should be considered an investment and entered on form BHE 269g.

9 Insurance premiums -

Fire and tornado insurance on the farm home.

10 Other -

Pay for lodging for members of the family while traveling or on vacation (but not including meals away from home), rent at school, not money expense for owned and rented vacation home.

Note: Lodging expense incurred in connection with vacation travel may have been entered under "Recreation." If possible, such lodging should be taken out of that section and entered under "Housing."

Note: If rent at school has been included under the heading of "Education", it should be transferred to "Housing."

11 CLOTHING

Clothing expenditures, including purchase and upkeep, for the entire family.

Paid help for sewing, cleaning solvents purchased for home dry-cleaning, costumes, jewelry, accessories.

Unclassified - Any expense in the account book column headed "Clothing" if no corresponding entry is stated in the left-hand column of the account book.

Contents on form BHE 269d

Reading, Gifts and Welfare, Recreation, and Formal Education Expense

Subdivision

1 READING

Newspapers, magazines, books, library and book rental fees.

Note: Exclude school books, and technical books or journals purchased because of occupational interest.

2 GIFTS and WELFARE

Gifts and charitable contributions to persons not members of economic family; support of relatives; other donations to individuals.

Community welfare and church - Sunday school, missions and welfare agencies.

Taxes - poll, income, taxes payable in schedule year (except back taxes).

Any expense in the account book column headed "Benevolence, org. dues, gifts" if no corresponding entry is stated in the left-hand column of the account book.

RECREATION

3 Paid admissions to movies.

4 Paid admissions, other -

Plays, pageants, lectures, concerts, ball games and other spectator sports, fairs, circuses, dances and all other paid admissions to amusements except movies.

5 Games and sports

Expense for hunting, fishing, camping, trapping, hiking, riding, boating, tennis, golf, baseball, bicycles, skates, sleds, skis, billiards, bowling, cards, chess, other games and sports.

Expense for equipment, supplies, fees and licenses.

Note: Clothing for games and sports is entered under "Clothing."

Note: If any income is derived from some form of sport such as hunting, enter the net expense under recreation.

Contents on form BHE 269d

Reading, Gifts and Welfare, Recreation and Formal Education Expense

Subdivision

6 Other -

Includes purchase, upkeep and repair of radio, phonograph records, and musical instruments; sheet music.

Note: Include net cost of radio excluding trade-in allowance. Do not include automobile radio.

Cameras and other photographic supplies and equipment.

Purchase and care of pets.

Toys and play equipment.

Party prizes and favors.

Dues to social and recreational organizations.

Gambling losses.

Expense for avocations or hobbies.

- 7 Unclassified - any expense listed in the account book column headed "Recreation", if no corresponding entry is stated in the left-hand column of the account book.

FORMAL EDUCATION

- 8 Tuition - at public or private schools.
- 9 School books and supplies.
- 10 Other - Includes expense for special lessons, correspondence courses, fees for diploma, and other education expense (exclusive of board and room rent) not elsewhere classified.
- 11 Unclassified - Any expense listed in the account book column headed "Education", if no corresponding entry is stated in the left-hand column of the account book.

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Items to be included on form BHE 269c

Medical Care, Personal Care, Tobacco, and Unitomized Personal Expense

Subdivision

MEDICAL CARE

- 1 Physician - fees of doctor, surgeon, osteopath, chiropractor, healer and other practitioners.
- 2 Dentist
- 3 Oculist, eye glasses
- 4 Nurse, hospital room -

Salary or fee for nurse at home, at hospital or visiting nurse.

Hospital care, including all special fees charged at hospital.
- 5 Medical supplies - Medicines, drugs, medical appliances and supplies.
- 6 Other -

Clinic fees, other examinations and tests.
- 7 Unclassified - any expense in the account book column headed "Health", if no corresponding entry is stated in the left-hand column of the account book.

SPECIAL - Health insurance includes premiums on health and accident insurance, fees for cooperative medical service.

PERSONAL CARE

- 8 Personal services -

Expense (including tips) for haircuts and for all services at beauty parlors and barber shops, as distinguished from toilet articles and preparations.
- 9 Toilet articles, etc. -

Toilet soap, dental preparations, shaving soap and cream, cosmetics, toilet articles and other preparations.

Items to be included on form BHE 269e

Medical Care, Personal Care, Tobacco, and Unitemized Personal Expense

Subdivision

PERSONAL CARE (Cont'd)

- 10 Unclassified - Any entry in the account book which belongs under "Personal care" but which cannot be allocated to either personal services or toilet articles; e.g., "barber shop."
- 11 TOBACCO - Tobacco, cigarettes, cigars, snuff, cigarette holders, holders, pipes, pipe cleaners, lighters, humidors, ash trays, other tobacco and smoker's supplies.

Note: Exclude smoking stands and smoking jackets.

12 UNITEMIZED PERSONAL EXPENSE

Unitemized personal expenditures only.

Any expense in the account books column headed "Personal" if no corresponding entry is stated in the left-hand column of the account book.

Items to be included on form BHE 269f

Automobile, Other Transportation, and Other Family Expense

Subdivision

AUTOMOBILE

- 1 Gasoline, oil
- 2 Tires, tubes, repairs - replacements and service charges
- 3 Accessories

Windshield wipers, heaters, lights, horns,
seat covers, auto clocks, radios.

Fines, damages, tolls, parking charges, garage.
- 4 Insurance, license, other - Fees for registration, license
plates, driver's license, title of ownership.

Personal property tax on automobile.

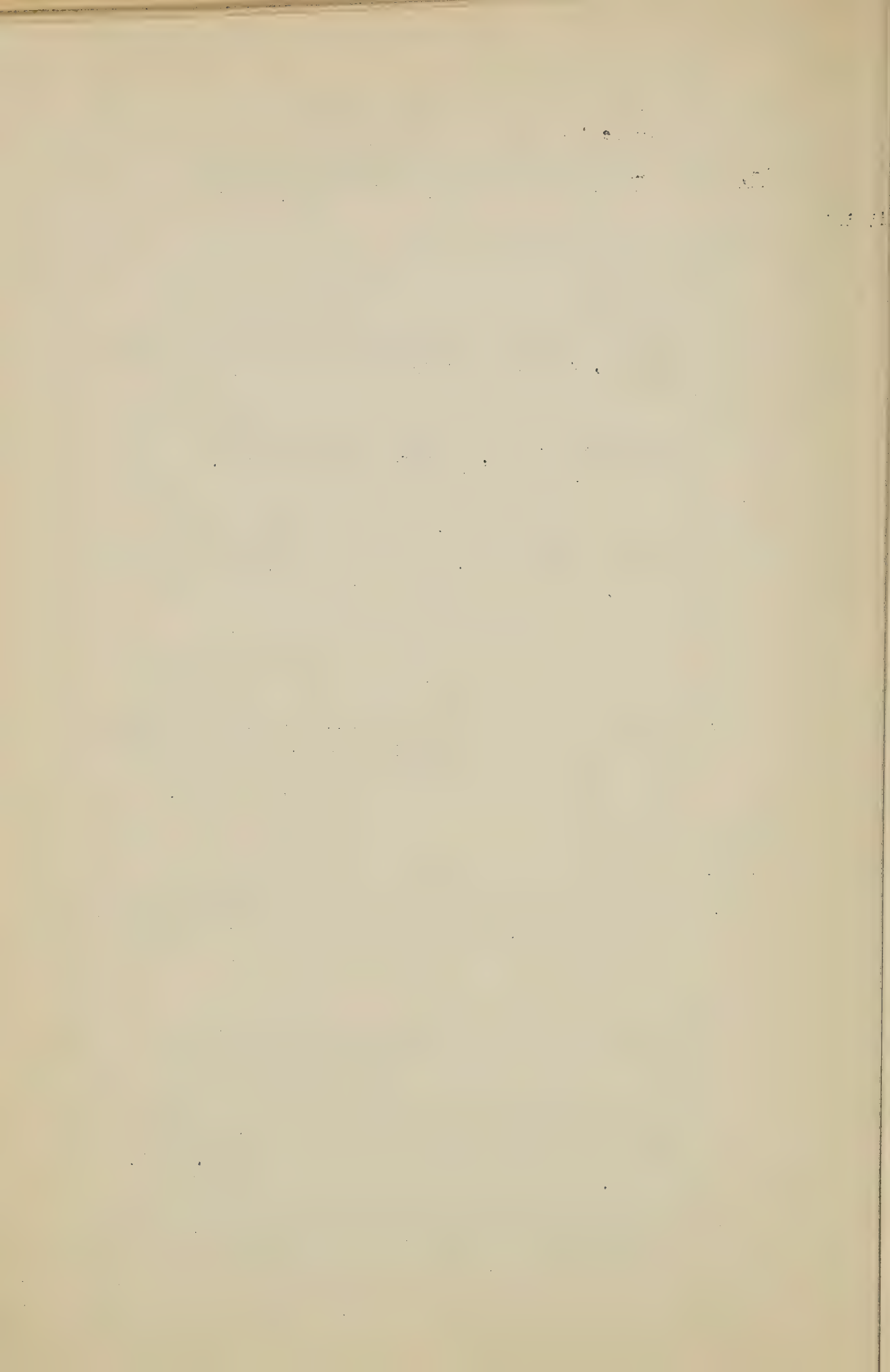
All types of auto insurance, auto association dues.
- 5 Unclassified - Any expense in the account book column
headed "Transportation", if no corresponding entry
is stated in the left-hand column of the account
book when it is known that the family operated an
automobile.

OTHER TRANSPORTATION

- 6 Local travel - Local trips (not involving overnight absence)
to work, school, stores, movies; or similar customary
family travel by any public conveyance or rented
automobile.
- 7 Other

Interurban travel on railroad (including Pullman),
bus, trolley, or other public conveyance.

Purchase and upkeep (for other than recreational
purposes) of motorcycle, horse and carriage, boat,
bicycle, or other conveyance.
- 8 Unclassified - Any expense in the account book headed
"Transportation" if no corresponding entry is stated
in the left-hand column of the account book when the
family does not operate an automobile.



Items to be included on form BHE 269f

Automobile, Other Transportation, and Other Family Expense

Subdivision

OTHER FAMILY EXPENSE

- 9 Funerals, cemetery - Expense for funerals, cemetery lots
 and upkeep of graves.
- 10 Garden seeds - Grass and flower seeds for lawn, garden seeds
 for vegetable garden.
- Note: Purchased cut flowers and plants are included
 under "Household operation."
- 11 Other - Bank service charges; rental on safe deposit box.
- Legal expense connected with family living (not
 business).
- Interest on money borrowed for family living (debts
 other than mortgages on owned homes or money borrowed
 for business purposes).
- Money lost or stolen.
- 12 Unclassified - Any expense in the account book in the column
 with no heading, if no corresponding entry is stated in
 the left-hand column of the account book.

Alphabetical index of goods and services to be included on
forms BHE 269a-f

Article	Detailed class	Section and subdivision of BHE 269
Absorbent cotton	Medical care	e,5
Acetylene gas	Household operation	b,5
Adhesive tape	Medical care	e,5
Alcohol, for automobile	Automobile	f,2
" rubbing	Medical care	e,5
Ammonia, household spirits of	Household operation Medical care	b,7 e,5
Andirons	Furnishings and equipment	c,6
Anti-freeze	Automobile	f,2
Aprons for family members	Clothing	c,11
" household help	Household operation	b,6
Ash trays	Tobacco	e,11
Aspirin	Medical care	e,5
Atomizer, nose & throat perfume	Medical care Personal care	e,5 e,9
Awnings	Furnishings and equipment	c,6
Bags		
garment	Furnishings and equipment	c,6
golf	Recreation	d,5
hand	Clothing	c,11
laundry	Furnishings and equipment	c,1
shoe	Furnishings and equipment	c,6
sleeping	Furnishings and equipment	c,3
Bandage gauze	Medical care	e,5
Baskets		
clothes	Furnishings and equipment	c,1
other kinds purchased for household use	Furnishings and equipment	c,6
Bath mats	Furnishings and equipment	c,3
Bath towel sets (towel and wash cloth)	Furnishings and equipment	c,3
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Article	Section of expenditure schedule	Section and subdivision of BHE 269
Bicycle		
child's recreation	Recreation	d,5
for transportation	Other travel and trans- portation	f,7
Bleaches		
household	Household operation	b,7
skin & hair	Personal care	c,9
Book ends	Furnishings and equipment	c,6
Books		
general reading, purchase	Reading	d,1
" " rental	Reading	d,1
school	Education	d,9
technical (occupational)	Income, expense, balance	g
Bottles		
baby	Furnishings and equipment	c,2
thermos	Furnishings and equipment	c,6
Braces, surgical supports	Medical care	c,5
Bridge		
favors	Recreation	d,6
lessons	Education	d,10
prizes	Recreation	d,6
table	Furnishings and equipment	c,5
toll (for automobile)	Automobile	f,3
Brief cases	Furnishings and equipment	c,6
Brushes		
cleaning	Furnishings and equipment	c,1
clothes	Household operation	b,9
hair	Personal care	c,9
nail	Personal care	e,9
shaving	Personal care	e,9
shoe	Household operation	b,9
tooth	Personal care	e,9
paint	Furnishings and equipment	e,6
Candles	Household operation	b,9
Candle sticks	Furnishings and equipment	c,6
Candy	Food	a
Cards		
announcement	Household operation	b,9
calling	Household operation	b,9
Christmas	Household operation	b,9
greeting	Household operation	b,9
playing	Recreation	d,6

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11th 1871
Vol 1

Main body of handwritten text, appearing to be a list or index of items, possibly related to a library or collection. The text is mostly illegible due to fading.

11th 1871
Vol 1
Bible
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Article	Section of expenditure schedule <i>Detailed class</i>	Section and subdivision of BHE 269
Chests cedar of drawers	Furnishings and equipment Furnishings and equipment	c,5 c,5
Chimneys, lamp	Furnishings and equipment	c,6
Churns, for family use	Furnishings and equipment	c,1
Cigarette boxes and cases	Tobacco	c,11
Cleaning fluids, for clothing	Clothing	c,11
" " for furniture	Furnishings and equipment	c,6
" " " laundry	Household operation	b,7
Clothes, hangers	Furnishings and equipment	c,6
" lines	Household operation	b,9
" pins	Household operation	b,9
" reel	Furnishings and equipment	c,1
Coconut, fresh	Food	a
" dried, shredded	Food	a
Correspondence courses	Education	d,10
Covers, ironing board	Furnishings and equipment	c,1
" mattress	Furnishings and equipment	c,3
Crutches	Medical care	c,5
Dance lessons	Education	d,10
Diploma, school	Education	d,10
Disinfectants, household	Household operation	b,9
" for personal use, (antiseptics)	Medical care	c,5
Dress shields	Clothing	c,11
Drinks, soda pop and other	Food	a
Dye, hair	Personal use	c,9
" shoe	Clothing	c,11
Elastic, for underwear, etc.	Clothing	c,11

Article	Section of expenditure schedule <i>Delivered class</i>	Section and subdivision of BHE 269
Elastic stocking	Medical care	c,5
Electric light bulbs	Furnishings and equipment	c,6
Field and opera glasses	Recreation	d,6
Firearms, for sport for protection	Recreation Furnishings and equipment	d,5 c,6
Fire screens	Furnishings and equipment	c,6
" tongs	Furnishings and equipment	c,6
Fish roe, caviar, other fish	Food	a
Flags, banners, pennants	Furnishings and equipment	c,6
Flash lights & bulbs	Furnishings and equipment	c,6
Floor		
brush, mop	Furnishings and equipment	c,1
polish	Household operation	b,9
polisher	Furnishings and equipment	c,1
wax	Household operation	b,9
Flowers, artificial		
for personal wear	Clothing	c,11
for house	Furnishings and equipment	c,6
Flowers, fresh		
for personal wear	Clothing	c,11
for house	Household operation	b,9
for wedding (for members of economic family)	Other family expense	f,11
Fly paper	Household operation	b,9
Fountain pen		
for school use	Education	d,9
for general use	Household operation	b,9
Garden ornaments		
bird baths, statues	Furnishings and equipment	c,6
sundials, etc.	Furnishings and equipment	c,6
Gasoline		
for automobile	Automobile	f,1
for cleaning clothes	Clothing	c,11
" " furniture	Furnishings and equipment	c,6
" fuel and light	Household operation	b,5
Glasses, field and opera	Recreation	d,6
Greeting cards	Household operation	b,9
Gum	Food	a
mch		C 215

Article	Section of expenditure schedule <i>Detailed account</i>	Section and subdivision of BHE 269
Halivor oil	Food	a
Hammocks	Furnishings and equipment	c,5
Hearing aids	Medical care	c,5
Horse (purchase and upkeep) family use, including carriage riding (for sport)	Other travel and transportation Recreation	f,7 d,5
Hot water bottle	Medical care	c,5
Ice cream, sodas, other soft drinks	Food	a
Ice cream freezers	Furnishings and equipment	c,1
Insurance, premium on accident and health automobile furniture (fire, theft, etc.) home (fire, tornado, other) life	Medical care Automobile Furnishings and equipment Housing Income, expense, balance	e, special f,4 c,6 c,9 g
Insecticides, for farm for home	Income, expense, balance Household operation	g b,9
Iodine	Medical care	e,5
Ironing board covers	Furnishings and equipment	c,1
Jars, for canning	Furnishings and equipment	c,1
Kerosene	Household operation	b,2
Lamp chimneys	Furnishings and equipment	c,6
Lamp wicks	Household operation	b,9
Lanterns	Furnishings and equipment	c,6
Lessons, special, as art bridge correspondence knitting language music public speaking swimming	Education	d,10

Article	Section of expenditure schedule <i>Detailed schedule</i>	Section and subdivision of BHE 269
Losses, business gambling from theft, etc.	Income, expense, balance Recreation Other family expense	g d,6 f,11
Lumberjacks, mackinaws	Clothing	c,11
Mantles, gas	Household operation	b,9
Medicine dropper	Medical care	e,5
Mercurochrome	Medical care	e,5
Mouse and rat traps	Household operation	b,9
Musical instruments (other than radio)	Recreation	d,6
Music lessons	Education	d,10
Needles, knitting) sewing)	Clothing	c,11
Paints, etc. (for house repair)	Housing	c,8
Paint brushes	Furnishings and equipment	c,6
Paper including: cooking parchment napkins shelf tablecloth toilet towels wax wrapping writing	Household operation	b,9
Pajamas, beach lounging sleeping	Clothing Clothing Clothing	c,11 c,11 c,11
Patent medicines, as cold, cough cures gargles headache cures laxatives sedatives tonics	Medical care	e,5

Article	Section of expenditure schedule <i>Debit schedule</i>	Section and subdivision of BHE 269
Photographs	Recreation	d,6
Plants, flower	Household operation	b,9
vegetable		
(for family garden)	Other family expense	f,10
vegetable		
(for farm)	Income, expense, balance	g
Polish		
floor	Household operation	b,9
furniture	Household operation	b,9
metal	Household operation	b,9
shoe	Clothing	c,11
silver	Household operation	b,9
stove	Household operation	b,9
Post office box	Household operation	b,9
Prescriptions, medical	Medical care	e,5
Radio for		
automobile	Automobile	f,3
home	Recreation	d,6
Rubbers, for canning	Furnishings and equipment	c,6
Rubber gloves	Household operation	b,9
Sauces & condiments	Food	a
Scales, bathroom	Furnishings and equipment	c,6
food	Furnishings and equipment	c,1
School, board at	Food	a
books	Education	d,9
room rent	Housing	c,10
Scouring pads	Household operation	b,9
"Chore boy"		
metal sponge		
steel wool		
Seeds, for		
flowers, grass	Other family expense	f,10
garden vegetables		f,10

Article	Section of expenditure schedule <i>Defunct schedule</i>	Section and subdivision of BHE 269
Servants all household help exclude farm help	Household operation	b,6
Sheet music for music lessons for recreation	Education Recreation	d,10 d,6
Shoe trees	Furnishings and equipment	c,6
Shower curtains	Furnishings and equipment	c,3
Snuff	Tobacco	c,11
Soap laundry toilet	Household operation Personal care	b,7 c,9
Sodas	Food	a
Starch	Household operation	b,7
Suet, other cooking fat	Food	a
Surgical corsets & supports	Medical care	c,5
Tables card dining end night telephone set (table & stool)	Furnishings and equipment	c,5
Table cloth sets (cloth and napkins)	Furnishings and equipment	c,3
Taxes (due prior to schedule year paid in schedule year)	Income, expense, balance	g

Article	Section of expenditure schedule <i>Debit schedule</i>	Section and subdivision of BHE 269
Taxes (due in schedule year) automobile income personal property poll	Automobile Gifts and welfare Income, expense, balance Gifts and welfare	f,4 d,2 g d,2
Thermometers clinical cooking house	Medical care Furnishings and equipment Furnishings and equipment	e,5 c,1 c,6
Thermos bottles & jugs	Furnishings and equipment	c,6
Travel airplane train boat	Other travel and trans- portation	f,7
Twine (for household use)	Household operation	b,9
Typewriter, for family use occupational	Furnishings and equipment Income, expense, balance	c,6 g
Vaseline	Medical care	e,5
Wash cloths	Furnishings and equipment	c,3
Waste paper baskets	Furnishings and equipment	c,6
Wheel chair	Medical care	e,5
Wigs for fancy dress costume	Clothing	c,11

U. S. DEPARTMENT OF AGRICULTURE
BUREAU OF HOME ECONOMICS

In cooperation with
Rural Resettlement Administration
Washington

STUDY OF FARM HOUSEHOLD ACCOUNTS
A Federal Works Project

FARM HOME ACCOUNT BOOK ANALYSIS

INSTRUCTIONS FOR EDITING AND TRANSCRIPTION

INTRODUCTION

The analysis of farm home account books involves two preliminary steps: First, editing and transcribing the data given in the account book and in supplementary forms, and second the preparation of tables showing various relationships among family income, expenditures, value of home-produced goods, and other items. The present release gives instructions for only the first step in connection with the study of farm household accounts.

The data to be used in the analysis consist of the following material submitted by each farm family:

- (1) The home account book, itemizing the family expenditures during a 12-month period
- (2) Information on the farm dwelling (form BHE 267a)
- (3) A statement of size and tenure of farm, and basic figures for computing farm family income (form BHE 267b)
- (4) Composition of the farm household (form BHE 267c)
- (5) Data supplementary to the home account book entries (form BHE 267d)

Copies of forms BHE 267a-d are shown in Supplement E of this release. These forms should be filled in for each farm family and attached to the inside of the front cover of the home account book.

The forms to be used in the transcription and classification of the farm home account book data are as follows:

Form number	TRANSCRIPTION CARDS (one to be filled for each family)
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Details: Expense for items purchased, and value of goods home-produced or received as gift or pay

- BHE 269a Food
BHE 269b Household Operation
BHE 269c Furnishings and Equipment, Housing, and Clothing
BHE 269d Reading, Gifts and Welfare, Recreation, and Formal Education
BHE 269e Medical Care, Personal Care, Tobacco, and Unitemized Personal Expense
BHE 269f Automobile, Other Transportation, and Other Family Expense

Details: Family income and expenditures

- BHE 269g Summary of Income, Family Living, and Balance Between Receipts and Disbursements
BHE 269h Expenditures Itemized in the Home Account Book not to be Transcribed on Forms BHE 269a-f (Supplement to form BHE 269g)

Form number	CELL CARDS (one to be filled for a group of families)
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Details: Expense for items purchased, and value of goods home-produced or received as gift or pay

- BHE 270a Food, and Furnishings and Equipment
BHE 270b Household Operation
BHE 270c Housing, Clothing, Reading, and Gifts and Welfare
BHE 270d Recreation, and Formal Education
BHE 270e Medical Care, and Personal Care
BHE 270f Automobile, and Other Transportation
BHE 270g Tobacco, Unitemized Personal Expense, and Other Family Expense

Summary: Expense for items of family living

- BHE 271 Total Expense for Family Living

Form number	SPECIAL ANALYSES CARDS
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Clothing analyses

- BHE 276a Transcription card: Individual clothing expense
BHE 276b Detailed cell card: Individual clothing expense

Other special analyses

(Use form numbers BHE 276c, etc., as other cards are prepared.)

A copy of form BHE 269h is shown in Supplement E. The other forms are being distributed separately.

Transcription cards

Forms BHE 269a-f are a series of six cards designed to provide for the transcription of the detailed items of expense for family living, the value of home-produced goods used by the family, and the value of goods received as gift or pay. Supplementary data on the farm dwelling, the farm and family income, and the farm household composition, as given on forms BHE 267a-d, also are to be entered on these cards.

On form BHE 269g is summarized the family income, expense for and value of family living, and balance between receipts and disbursements for each farm family.

Form BHE 269h is to be used in connection with the transcription on forms BHE 269a-f of the data from the account books. In the account book may be entered various items of expenditure which are not properly classified as expense for family living. These expenses should be transcribed on form BHE 269h, on which they will be summarized for transfer to form BHE 269g.

Cell cards

Forms BHE 270a-g are a series of seven cards providing for the tabulation of the detailed data on expense and value of family living for 25 families of a specific income and family type group. If the total money income class is not known for the majority of the families, the account books may be classified and analyzed by value of family living. Each group of families of a specific family type and income (or value of living) interval is called a "cell" group, since they would fall in a cell of a table classifying families by type and income. If the number of families in such a group exceeds 25, an additional cell card should be used.

Form BHE 271 is designed to summarize the 16 classes of total expense for family living for 25 account books of a specific cell classification. The cell classification for this summary should be the same as used on forms BHE 270a-g.

Special analyses cards

Clothing analysis. If clothing expenditures have been entered in the account books for each member of the family, a separate clothing summary for each individual may be made on form BHE 276a. This form is designed to provide for the transcription and summary of the expenses for the eleven classes of clothing expense for each individual.

The detailed data on expense for clothing for 25 individuals of a specific age and relationship, and of a designated income and family type cell classification, should be tabulated on form BHE 276b.

Other analyses. Other cards, to be numbered forms BHE 276c, BHE 276d, etc., may be prepared for other special analyses of the farm home account book data.

CONTENTS OF RELEASE

The present release covers the instructions for editing and transcribing all of the data concerning the farm family, its income and its expenditures. The contents of the release are as follows:

- Instructions for use of forms BHE 269a-f
- Instructions for use of forms BHE 269g-h
- Instructions for use of forms BHE 270a-g
- Instructions for use of form BHE 271
- Instructions for use of forms BHE 276a-b
- Supplement A, charts for use with forms BHE 269a-g, BHE 270a-g, BHE 271, and BHE 276a-b
- Supplement B, family and household composition
- Supplement C, valuation of housing furnished by farm
- Supplement D, method of punching and sorting
- Supplement E, copies of forms BHE 267a-d and BHE 269h

INSTRUCTIONS FOR USE OF FORMS BHE 269a-f

One copy of each of these six forms should be filled for each account book included in the analysis. After the cards have been completely transcribed, the edge opposite all encircled entries on the margins of each card should be cut out; see instructions in Supplement D.

Account book number

It is essential that all forms relating to a given family carry the same number, so that they may be readily identified and kept together. This number, for purposes of identification, should be placed in the upper right-hand corner of the outside front cover of the household account book and should be transferred to all forms relating to that family.

Name of county

The name of the county in which the farm operated by the account book keeper is located should be entered in the upper right-hand corner of each form.

Family type

The composition of the farm household is shown on form BHE 267c. From this information the family type, based on year-equivalent persons in the economic family, should be determined for the specific family.

In supplement B is given the method of classifying families by family type. This method consists of reducing the families to year-equivalents, and then determining the family type based on the number of

equivalent persons under 16 years and the number 16 years and over. The family types used in classifying families are outlined in chart 1 of Supplement A. The proper family type should be entered on form BHE 267c on the line with the words "A. Members of economic family", as an encircled number or letter.

The family type code should be entered on each transcription card in the left-hand box on the line with the words "Family type."

Entries to be encircled for each type, or combinations of types, are provided on the right-hand margin of each transcription card. The appropriate code corresponding to the family type of the specific family should be encircled, as "(2)." Since the number of account books included in the study is small, only five classes of family types will be used for analysis of the data. Family types 2 and 3 will be combined, thus grouping together all of the families with one or two children under 16 years of age. Similarly, family types 4 and 5 will be combined, grouping together families with at least one person 16 or over, in addition to husband and wife; family types 6 and 7, grouping together families of 6-8 persons with at least one child under 16; and all "other" unbroken types (a-d). It is recommended that "broken" families (only one parent) be excluded from the analysis.

If the family is of type 2, the figure 2 only on the transcription card should be encircled, as "(2), 3." By cutting away the edge opposite the encircled family type class, all of the families of types 2 and 3 may be separated by sorting with a narrow rod. The number of families of type 2 and of type 3 may be determined by hand tabulation, should this ever be desired.

The account books for which family type is not known should be omitted from the analysis since family type is a basic factor for determining cell classification for analysis of data.

Total family income

The total family income for the specific family will be entered in item 44 of form BHE 269g. This value should be written on each transcription card in the left-hand box on the line with the words "Total family income."

Entries to be encircled for each family income class are provided on the right-hand margin of each transcription card. The appropriate \$250 class interval corresponding to the total family income class (see chart 2 of Supplement A) should be encircled, as "(500-)."

Since the number of account books included in the study is small, only three classes of total family income will be used for the analysis of the data. Total family income under \$250 and \$250 - \$499 will be combined, thus grouping together all families with income under \$500. Similarly, family incomes \$500 - \$749, and \$750 - \$999 will be combined; and family incomes \$1000 - \$1249 and \$1250 and over will be grouped together.

If the family has a total income of \$500 - \$749, the figure "500-" only should be encircled, as "500-". By cutting away the edge opposite

750

the encircled total family income class, all families with income of \$500 - \$999 may be separated by sorting with a narrow rod. The number of families with income of \$500 - \$749 and with income of \$750 - \$999 may be determined by hand tabulation, if desired.

Value of family living

The value of family living for a specific family will be entered in item 45* of form BHE 269g. This value should be written on each transcription card in the left-hand box on line with the words "Value family living."

Entries to be encircled for each value of family living class are provided on the right-hand margin of each transcription card. The appropriate \$250 class interval corresponding to the value of family living (see chart 3 of Supplement A) should be encircled as "500-".

Since the number of account books included in the study is small, only three classes of value of family living will be used for the analysis of the data. Value of family living under \$250 and \$250 - \$499 will be combined, thus grouping together all families with value of family living under \$500. Similarly, value of family living \$500 - \$749, and \$750 - \$999 will be combined; and value of family living \$1000 - \$1249 and \$1250 and over will be grouped together.

If the family has a value of family living of \$500 - \$749, the figure "500-" only should be encircled, as "500-". By cutting away the

750

edge opposite the encircled value of family living class, all families with value of living of \$500 - \$999 may be separated by sorting with a narrow rod. The number of families with value of family living of \$500 - \$749 and with value of family living of \$750 - \$999 may be determined by hand tabulation, if desired.

If the expense for family living and the value of goods used for family living furnished by the farm cannot be determined, the account book should be omitted from the analysis, since these data are basic for determining both income and value of family living cell classification.

Grand total expense for each item of family living

The detailed items of expense for family living as entered in the farm home account book should be transcribed on forms BHE 269a-f. Only the amount of expense is to be transcribed, and no listing of articles bought is to be made on these six cards.

* For the use of item 46, instead of item 45, see the discussion on page 36 of this release.

Unclassified expenditures. If the expenditures listed in the home account book are not identified according to what item was bought, it will be impossible to transcribe the entries to the separate detailed classes of family living expense. Therefore, it will be necessary to omit from the analysis any account book with over 10 percent of the listed expenses unidentified according to their classification in the 16 classes (as food, clothing, etc.) of expense for family living.

If the expense can be classified according to one of the 16 classes but cannot be further identified according to the detailed items within any class, the account book should be retained in the study, since it can be used for the analysis of total value of each class but not for detailed breakdowns. This point will be discussed in more detail in the next release.

Unitemized personal expense. If the items of personal expenditure for which no accounting has been made in the home account book exceed 10 percent of the total expense for family living, the expenses listed for several of the detailed classes [such as food (soft drinks, gum, etc.), recreation, personal care, and tobacco] will not be comparable with those given in the rest of the books. It will be necessary, therefore, to reject any such account book, as it cannot be used for tabulation purposes.

Discounts and refunds. If goods are purchased at a discount, enter price actually paid (gross price minus discount). Refunds from a cooperative association which pays refunds only annually or semi-annually should be entered on form BHE 269g as "Other money income", since it would be impossible to allocate such refunds to specific purchases. The dues to the cooperative association should be entered as a farm expense.

Sales tax. The amount of the sales tax should be included in expense entered on the transcription cards for families living in states where a retail sales tax has been in effect during part or all of the account book year.

Outstanding bills. In order to know the total expense for family living during the account book year, the amount of all outstanding bills for that year should be added to the expenses itemized in the account book. However, if the amount of unpaid bills is available for only a few books, these entries on the transcription cards should be disregarded, and the analysis should be made on the basis of recorded cash expenditures only. It would be assumed that the amount of outstanding bills left from the previous year and paid during the year reported would balance approximately those outstanding bills of the current account book year. (If the bills left from the year previous to the account book period were reported in the account book as an amount paid on "old bill", this expense should not be allocated to expense for family living, but the amount paid should be classified as a "decrease in liabilities" on form BHE 269g.)

Value of goods furnished
by the farm

The value of all goods furnished by the farm for family living should be included in the total value of family living. The value should be determined for home-produced food; for wool and feathers used for pillows and cushions, etc., for furnishings and equipment; for wood and ice used for household operation; for housing furnished by the farm; and for tobacco raised on the farm for family use.

Value of goods received
as gift or pay

The value of all goods, used for family living, received as gift or pay should be included in the total value of family living. The value of these goods should be determined for each of the 15 detailed classes (exclusive of "unitemized personal expense") of family living.

If the valuation of goods received as gift or pay is available for only a few account books, entries made on these transcription cards should be disregarded. The account book data will then be analyzed by value of family living exclusive of gifts (item 46 of form BHE 269g) instead of total value of family living (item 45 of form BHE 269g).

Reasons for rejection of
account books

Account books should be omitted from the analysis and rejected for one or more of the following reasons:

- Family type unknown for the specific family
- Husband or wife not member of family for 6 months of year
- Total roomer-years (with or without board) exceed 10
- Total number of guest-weeks exceeds 26

- Expenditures listed for less than a 12-month period
- Unclassified expenditures exceed 10 percent of listed expenses
- Amount of "unitemized personal expense" exceeds 10 percent of total expense for family living

Value of goods furnished by farm not stated

If any of the three following items is generally available and used in the analysis, it will be necessary to reject the books for which the particular item is not stated:

- Data on total family income not available
- Amount of all outstanding bills not stated
- Value of goods received as gift or pay not given

Classification of items to be
included on each transcription card

The classification of the items to be included on each of the six transcription cards is given in C 215, "Classification of items and alphabetical index of goods and services to be included on form BHE 269a-f." This list is not repeated in the present release. Therefore, reference should be made to C 215 for instructions as to the articles to be included in each of the detailed classes of family living.

It should be noted that the classification for the transcription cards and that for the home account books differ. For example, amounts expended for soft drinks and gum should be classified under "Food" on transcription card BHE 269a, instead of under "Personal" as entered in the home account book. It will be necessary to study the lists in C 215 of what items should be included in each expense class, and to watch closely the entry of what was bought as well as the amount expended.

Some of the items entered in the book may not properly be classified as expense for family living. For example, the family may have entered in the household account book expense for a new part for the cream separator; such an expense rightly belongs in the farm account book and should not be entered on forms BHE 269a-f. This expense should be listed on form BHE 269h, from which the amount will be transcribed on form BHE 269g as a farm business expense, item 2a. (See instructions for use of form BHE 269h.)

Method of transcription

The six cards, forms BHE 269a-f, should be transcribed all at the same time, by following the entries in the left-hand column and the expenses listed in the right-hand columns of each page of the account book. It is recommended that the transcription be done in this manner so that no items listed in the account book will be overlooked.

Every expense listed should be transcribed on forms BHE 269a-f or form BHE 269h. A small red dot should be placed after each entry of amount of expense, after it is transcribed. The check editor should place a small blue dot after the amount of expense when transcription has been checked.

FORM BHE 269a: FOOD

Food expense

This transcription card provides six columns for entering and summarizing the itemized expenses for food. No attempt is made to classify food expense in detail, such as expense for meat, for cereal, etc; the six columns are given on form BHE 269a to furnish enough space for the entry of all the amounts of expense. All of the food expense in the account book should be transcribed to this form.

The entries in each of the columns should be added, the six totals being entered on the line with the words "Total expense."

The amount of all outstanding bills for food bought during the year should be entered below the first column, provided that information concerning the amount of such bills can be obtained. This information is needed in order to summarize the grand total food expense for the year.

The six column totals and the one entry for outstanding bills should be added and the total, entered on the line with the words "Grand total food expense."

Number of meals served

The data concerning the number of meals, as stated for each month at the bottom of the pages of the account book, should be entered in the columns headed:

- (a) Number of meals served to hired help
- (b) Number of meals served to guests
- (c) Number of guest meals away from home
- (d) Number in family this month

In column (a) should be included the total number of meals served to hired farm help and to boarders. In column (b) should be included the total number of meals served to guests, to hired household help and to nurses for the sick. The entries in columns (a), (b), and (d) should be in agreement with the data on form BHE 267c.

The entries in each of those four columns on the transcription card should be added, the totals being entered in the boxes below the letters "a", "b", "c", and "d."

Value of home-produced food

The value of home-produced food, as stated on the inside of the back cover of the account book, should be entered in item e. This value may have been reported for several classes of food, such as dairy products, meat and poultry products, fruits and vegetables, and other types of food; or as a total value of home-produced food. If the four classes are reported individually, enter each amount in the proper space. The sum of the four entries for the types of products, or the total value, should be entered on the line with the word "Total." This value should cover all food furnished by the farm for family use.

Value of food received as gift or pay

The value of food received as gift or pay should be entered in item f, provided such information is available for all books. This amount should include the value of gifts of food, food received as pay, and meals received as guests in excess of the number of meals furnished to guests. The value of surplus food commodities received from the government also should be included in this amount.

The value of guest meals away from home should not be considered as food received as gift unless these meals are in excess of the number served at home to guests. The value of the meals received as gifts in excess of those furnished to guests should be estimated on the basis of 45¢ a day for three meals. This figure of 45¢ a day, of which 10¢ is the estimated value of breakfast, 15¢ of lunch or supper, and 20¢ of dinner, is based on the report of the money value of food served at home by a large number of families in recent studies.

Computations

In item 1, enter the total number of family meals. This is computed by multiplying the sum of the number of persons in the family each of the 12 months or the month-equivalent persons (item d) by 91, the average number of meals per person per month.

In item 2 should be entered the number of guest meals away from home (item c). The total number of family meals at home to be entered in item 3 would be, therefore, the entry in item 1 minus the entry in item 2.

The total number of meals served at home should be entered in item 4. This consists of the sum of meals served to hired help (item a), meals served to guests (item b), and family meals at home (item 3).

In item 5 enter the grand total food expense, as stated on the last line of the section headed "Food Expense." The value of food home-produced, as stated in item e, should be entered in item 6. The value of food received as gift or pay, as stated in item f, should be entered in item 7, provided this is available for all books. If not available for all no entry should be made for any. The sum of the entries in items 5, 6, and 7 should be entered in item 8, "Total money value of food."

In item 9 should be entered the food expense per meal per person. This is computed by dividing the grand total food expense (item 5) by the total number of meals served at home (item 4). Similarly, in item 10 should be entered the value of home-produced food per meal per person, as computed by dividing the value of food home-produced (item 6) by the total number of meals served at home (item 4).

In item 11 should be entered the value of food received as gift or pay per meal per person, as computed by dividing the value received as gift or pay (item 7) by the total number of meals served at home (item 4).

In item 12 should be entered the money value of food per meal per person, as computed by dividing the total money value of food (item 8) by the total number of meals served at home (item 4). If value of food received as gift or pay is not available, the entry in item 12 will represent value per meal of food bought and home-produced.

The expense for food served to the hired help is computed by multiplying the food expense per meal per person (item 9) by the total number of meals served to the hired help (item a). This amount should be entered in item 13. In item 14 should be entered the value of home-produced food served to the hired help, as computed by multiplying the value of home-produced food per meal per person (item 10) by the number of meals served to the hired help (item a). In item 15 should be entered the value of food received as gift or pay served to the hired help, as computed by multiplying the value received as gift or pay per meal per person (item 11) by the number of meals served to the hired help (a).

The expense for food for family use should be entered in item 16. This amount consists of the grand total food expense (item 5) minus the expense for food served to the hired help (item 13). Similarly, in item 17 should be entered the value of home-produced food for family use, as computed by subtracting from the value of food home-produced (item 6) the value of home-produced food served to the hired help (item 14).

In item 18 should be entered the value of food received as gift or pay for family use, as computed by subtracting from the value received as gift or pay (item 7) the value of food received as gift or pay served to the hired help (item 15). No computation should be made unless this information is available for all families.

Entries in left-hand box

After the computations outlined in items 1-18 have been made, the expense for food for family use, as stated in item 16, should be transferred to the left-hand box on the line with the words "Exp. for food for family (item 16)." The value of home-produced food for family use, as stated in item 17, should be transferred to the line with the words "Val. of home-produced food (item 17)." The value of food received as gift or pay for family use, as stated in item 18, should be transferred to the line with the words "Val. rec'd as gift or pay (item 18)."

The entries of these three amounts should be added in order to obtain the total value of food for family use for the year. This amount should be entered on the line with the words "Total value of food." If the value of food received as gift or pay is unknown, the total value figure will represent food purchased and home-produced. This should be clearly stated in writing the analysis report.

Supplementary data on lower and left-hand margins

Expense for food per meal per person. The appropriate entry corresponding to the expense for food per meal per person, as stated in item 9, should be encircled on the lower margin of the transcription card. The entries indicating the part of the edge to be punched represent the lower figure of the interval of food expense; that is, ".0316" is the lower limit of the interval ".0316 -.0632." The description corresponding to each of these entries on the transcription card is given in detail in chart 4 of supplement A.

Money value of food per meal per person. The appropriate entry corresponding to the money value of food per meal per person, as stated in item 12, should be encircled on the lower margin of the transcription card. The detailed description of the class intervals, corresponding to the entries on the transcription card, is given in chart 5 of Supplement A.

Value of home-produced food per meal per person. The appropriate entry, corresponding to the value of home-produced food per meal per person, as stated in item 10, should be encircled on the left-hand margin of the transcription card. The detailed description of the class intervals corresponding to the entries on the transcription card, is given in chart 6 of Supplement A.

FORM BHE 269b: HOUSEHOLD OPERATION

This transcription card provides for classifying expenses for household operation. The individual entries of expense in the account book should be transcribed to the proper column. The expenses should be subdivided into the following 10 items:

Fuel, light, and refrigeration -

- Coal
- Kerosene
- Electricity
- Ice
- Other

Other operating costs -

- Household help
- Laundry soap, other cleansers
- Telephone
- Other

Unclassified (For expense for household operation entered in the account book with no statement as to what was bought, so that it cannot be further classified.)

The entries in each column should be added, the totals being entered on the line with the words "Total expense." The amount of all outstanding bills should be entered for each of the 10 items. The entries for total expense and for outstanding bills should be added, the grand total expense being entered on the line with the words "Grand total."

Entries in left-hand box

Grand total expense. The sum of the grand totals for the 10 items should be entered in the left-hand box on the line with the words "Grand total expense (10 items)."

Value furnished by farm. The value of the goods furnished by the farm for household operation, as stated on the inside of the back cover of the account book, should be entered in the left-hand box on the line with the words "Value of goods furnished by farm."

Value received as gift or pay. The value of goods (coal, wood, ice, etc.) received as gift or pay should be entered also, provided such information is available for all books. If such information is not available for all books, it should be omitted (see page 8), since inclusion for some, but not all, would distort the data.

Total value. The entries for these 3 items--total expense, value furnished by farm, and value received as gift or pay (or for the first two, if the third is omitted) should be summed, to give the total value of household operation. This amount should be entered on the line with the words "Total value."

Supplementary data on lower
and left-hand margins

No data; data. On the lower and left-hand margins of form BHE 269b are entries corresponding to a description of the housing facilities for the specific family, as outlined on form BHE 267a. If form BHE 267a has not been filled in, so that no information on the housing facilities of the family is available, the words "No data" should be encircled on the lower margin of the card. This will permit the separation of the families for whom no data on housing facilities is known, and it will not be necessary to encircle "NR" for each item on the lower and left-hand margins of form BHE 269b. If form BHE 267a has been filled in for the family, the word "Data" should be encircled. (See chart 7 of Supplement A.) If the word "Data" is encircled, an entry for each of the other items on the lower and left-hand margins of form BHE 269b must be encircled.

Water supply, indoor. The appropriate entry corresponding to the description of the indoor water supply for kitchen and for bathtub or shower, as stated in item 7 of form BHE 267a, should be encircled on the lower margin of the card. The detailed description of the entries on the transcription card is given in chart 8 of Supplement A. If the family filled in form BHE 267a but failed to give information on the indoor water supply, the entry of "NR" should be encircled. However, if the entry of "No data" on the lower margin of form BHE 269b is encircled, do not encircle any entry for "Water supply, indoor."

Kitchen sink. The appropriate entry corresponding to the presence or absence of a kitchen sink with drain pipe, as stated in item 8 of form BHE 267a, should be encircled on the lower margin of the card. The detailed description of the entries on the transcription card is given in chart 9 of Supplement A. However, if the entry of

"No data" on the lower margin of form BHE 269b is encircled, do not encircle any entry for "Kitchen sink."

Toilet. The appropriate entry corresponding to the type of toilet, as stated in item 9 of form BHE 267a, should be encircled on the lower margin of the card. The detailed description of the entries on the transcription card is given in chart 10 of Supplement A. However, if the entry of "No data" on the lower margin of form BHE 269b is encircled, do not encircle any entry for "Toilet."

Cooking fuel. The appropriate entry corresponding to the type of cooking fuel, as stated in item 10 of form BHE 267a, should be encircled on the lower margin of the card. The detailed description of the entries on the transcription card is given in chart 11 of Supplement A. However, if the entry of "No data" on the lower margin of form BHE 269b is encircled, do not encircle any entry for "Cooking fuel."

Heating, principal method. The appropriate entry corresponding to the principal method of heating, as stated in item 11 of form BHE 267a, should be encircled on the left-hand margin of the card. The detailed description of the entries on the transcription card is given in chart 12 of Supplement A. However, if the entry of "No data" on the lower margin of form BHE 269b is encircled, do not encircle any entry for "Heating, principal method."

If stoves other than kitchen stoves is stated to be the principal method of heating, the number of stoves, as stated below item 11b of form BHE 267a, should be entered in the circle below the encircled word. An entry of this type would be (Stoves).

(2)

Lighting. The appropriate entry corresponding to the type of lighting, as stated in item 12 of form BHE 267a, should be encircled on the left-hand margin of the card. The detailed description of the entries on the transcription card is given in chart 13 of Supplement A. However, if the entry of "No data" on the lower margin of form BHE 269b is encircled, do not encircle any entry for "Lighting."

FORM BHE 269c: FURNISHINGS AND EQUIPMENT,
HOUSING, AND CLOTHING

This transcription card provides for the classification of individual entries of expense for three expenditure groups--for furnishings and equipment, for housing, and for clothing. All of the expenses listed in the account book for these three classes should be transferred to the proper columns of form BHE 269c.

Furnishings and equipment

All of the expenses for furnishings and equipment should be transcribed on form BHE 269c. The expenses for furnishings and equipment should be subdivided into the following 7 items:

Kitchen, cleaning, laundry
Glass, china, silver
Household linens, other textiles
Floor coverings
Furniture
Other
Unclassified

The entries in each column should be added, the totals being entered on the line with the words "Total expense." The amount of all outstanding bills should be entered for each of the 7 items. Unpaid instalments on articles purchased during the year should be entered as are other unpaid bills. The entries for total expense and for outstanding bills should be added, the grand total expense being entered on the line with the words "Grand total."

Entries in left-hand box. The sum of the grand totals for the 7 items should be entered in the left-hand box on the line with the words "Grand total expense" under the column heading "Furnishings, equipment."

The value of the goods furnished by the farm used for furnishings and equipment, as stated on the inside of the back cover of the account book, should be entered in the left-hand box on the line with the words "Value furnished by farm." This value may consist of entries for wool, feathers used for pillows or cushions, etc.

The value of goods received as gift or pay should be entered also in the left-hand box, provided such information is available for all books.

The entries for these 3 items should be summed, to give the total value of furnishings and equipment. This amount should be entered on the line with the words "Total value."

Housing

All of the expenses for housing should be transcribed on form BHE 269c. The expenses for housing should be subdivided into the following 3 items:

Repairs, replacements
Insurance
Other

The entries under "Insurance" should be for dwelling insurance only, and should include any payments made during the account book year whether the payments were for one or more years.

It should be noted that major improvements such as structural addition, wiring for electricity, or any improvements which are not replacements and which add materially to the sale value of the property should be considered an investment and entered on form BHE 269g.

The entries in each column should be added, the totals being entered on the line with the words "Total expense." The amount of all outstanding bills should be entered for each of the 3 items. The entries for total expense and for outstanding bills should be added, the grand total expense being entered on the line with the words "Grand total."

Entries in left-hand box. The sum of the grand totals for the 3 items should be entered in the left-hand box on the line with the words "Grand total expense" under the column heading "Housing."

The value of housing furnished by the farm should be computed according to the method outlined in Supplement C. The estimated use value, entered in red on form BHE 267a following the entry in item 3, should be written in the left-hand box on the line with the words "Value furnished by farm."

The value of housing received as gift or pay should be entered also in the left-hand box, provided such information is available for all books.

The entries for these 3 items should be summed, to give the total value of housing. This amount should be entered on the line with the words "Total value."

Clothing

All of the expense for clothing should be transcribed on form BHE 269c.

Expense. Expense for clothing for all members of the economic family should be entered in the 4 columns provided under the word "Expense." No attempt should be made to differentiate the clothing expense for the individual member of the family on form BHE 269c (see instructions for the use of form BHE 276a). The 4 columns are given on form BHE 269c to furnish enough space for the entry of all amounts of expense.

The entries in each column should be added, the totals being entered on the line with the words "Total expense." The amount of all outstanding bills for clothing bought during the year should be entered below the first column for clothing expense. The four column totals and the one entry for outstanding bills should be added and the total, entered on the line with the words "Grand total."

Value rec'd gift, pay. One column has been provided for entering and summarizing the value of all clothing received as gift or pay, provided such information is available for all books. The entries in this column should be added, the total being entered on the line with the words "Total expense." There should be no entries under this column on the lines with the words "Outstanding bills" and "Grand total."

Entries in left-hand box. The grand total expense for clothing, as entered at the bottom of the clothing expense columns, should be entered in the left-hand box on the line with the words "Grand total expense" under the column heading "Clothing."

No entry should be made of the value of clothing furnished by farm as it is considered that this value would be negligible.

The value of clothing received as gift or pay, as entered at the bottom of the column headed "Value rec'd gift, pay" should be entered on the line with the words "Value rec'd as gift, pay."

The entries for these 2 items should be summed, the amount being entered on the line with the words "Total value."

Supplementary data on lower margin

No data; data. On the lower margin of form BHE 269c are entries corresponding to a description of the farm dwelling for the specific family, as outlined on form BHE 267a. If form BHE 267a has not been filled in, so that no information on the dwelling house is available, the words "No data" should be encircled on the lower margin of the card. This will permit the separation of the families for whom no data on the dwelling house is known, and it will not be necessary to encircle "NR" for each of the 4 items on the lower margin of form BHE 269c. If form BHE 267a has been filled in for the family, the word "Data" should be encircled. (See chart 7 of Supplement A.) If the word "Data" is encircled, an entry for each of the other 4 items on the lower margin of form BHE 269c must be encircled.

Total rooms in dwelling. The appropriate entry corresponding to the number of rooms in the farm home dwelling, as stated in item 4 of form BHE 267a, should be encircled on the lower margin of the card. The detailed description of the entries on the transcription card is given in chart 14 of Supplement A. If the family filled in form BHE 267a but failed to give information on the total number of rooms in the dwelling, the entry of "NR" should be encircled. However, if the entry of "No data" on the lower margin of form BHE 269c is encircled, do not encircle any entry for "Total rooms in dwelling."

Number of persons per room. The appropriate entry corresponding to the number of persons per room*, as entered in red following item 5 of form BHE 267a, should be encircled on the lower margin of the card. The detailed description of the entries on the transcription card is given in chart 15 of Supplement A. However, if the entry of "No data" on the lower margin of form BHE 269c is encircled, do not encircle any entry for "Number of persons per room."

Dwelling house construction. The appropriate entry corresponding to a description of the construction material of the dwelling house, as stated in item 6 of form BHE 267a, should be encircled on the lower margin of the card. The detailed description of the entries on the transcription card is given in chart 16 of Supplement A. However, if the entry of "No data" on the lower margin of form BHE 269c is encircled, do not encircle any entry for "Dwelling house construction."

Dwelling house age. The appropriate entry corresponding to the age in years of the dwelling house, as stated in item 1 of form BHE 267a, should be encircled on the lower margin of the card. The detailed description of the entries on the transcription card is given in chart 17 of Supplement A. However, if the entry of "No data" on the lower margin of form BHE 269c is encircled, do not encircle any entry for "Dwelling house age."

Supplementary data on left-hand margin

Tenure. The appropriate entry corresponding to the tenure of the account keeper, as stated in item 2 of form BHE 267b, should be encircled on the left-hand margin of the card. The detailed description of the entries on the transcription card is given in chart 18 of Supplement A.

Individual clothing cards. The appropriate entry corresponding to whether individual clothing cards can be filled for each member of the family should be encircled on the left-hand margin of the card. The detailed description of the entries on the transcription card is given in chart 19 of Supplement A.

Individual clothing card should be filled for each member of the family if sufficient detail is given in the account book. (See instructions for use of form BHE 276a)

* For method of computation see bottom of chart 15 of Supplement A.

FORM BHE 269d: READING, GIFTS AND WELFARE,
RECREATION, AND FORMAL EDUCATION

This transcription card provides for the classification of individual entries of expense for four expenditure groups--for reading, for gifts and welfare, for recreation, and for formal education. All of the expenses listed in the account book for these four classes should be transferred to the proper columns of form BHE 269d.

No entry should be made for the value of goods and services furnished by the farm for any of these four expenditure groups. In summarizing the total expense and value, only the two classes of "Total expense" and "Value received as gift or pay" are considered.

Reading

All of the expenses for reading, as entered in the home account book, should be transcribed on the two columns provided to furnish enough space for the entry of all of the amounts of expense. It should be noted that school books and technical books or journals are excluded (see C 215).

The entries in each column should be added, the totals being entered on the line with the words "Total expense." The amount of all outstanding bills for reading should be entered below the first column, provided that information concerning the amount of such bills can be obtained. The two column totals and the one entry for outstanding bills should be added, and the total, entered on the line with the words "Grand total."

Entries in left-hand box. The grand total expense for reading should be entered in the left-hand box on the line with the words "Grand total expense" under the column heading "Reading." The value received as gift or pay should be entered on the line with the words "Val. rec'd as gift, pay", provided that such information is available for all books. The sum of these two amounts should be entered on the line with the words "Total value."

Gifts and welfare

All of the expenses for gifts and welfare (including taxes), as entered in the home account book, should be transcribed on the two columns provided to furnish enough space for the entry of all of the amounts of expense. The entries in each column should be added, the totals being entered on the line with the words "Total expense." The amount of all outstanding bills for gifts and welfare should be entered below the first column for gifts and welfare expense, provided that information concerning the amount of such bills can be obtained. The two column totals and the one entry for outstanding bills should be added, and the total, entered on the line with the words "Grand total."

Entries in left-hand box. The grand total expense for gifts and welfare should be entered in the left-hand box on the line with the words "Grand total expense" under the column heading "Gifts, welfare." The value received as gift or pay should be entered on the line with the words "Val. rec'd as gift, pay", provided that such information is available for all books. The sum of these two amounts should be entered on the line with the words "Total value."

Recreation

All of the expenses for recreation should be transcribed on form BHE 269d. The expenses for recreation should be subdivided into the following 5 items:

- Paid admissions to movies
- Other paid admissions
- Games and sports
- Other
- Unclassified

The entries in each column should be added, the totals being entered on the line with the words "Total expense." The amount of all outstanding bills should be entered for each of the 5 items. The entries for total expense and for outstanding bills should be added, the grand total expense for each item being entered on the line with the words "Grand total."

Entries in left-hand box. The sum of the grand totals for the 5 items should be entered in the left-hand box on the line with the words "Grand total expense" under the column heading "Recreation." The value received as gift or pay should be entered on the line with the words "Val. rec'd as gift, pay", provided that such information can be obtained for all books. The sum of these two amounts should be entered on the line with the words "Total value."

Formal education

All of the expenses for formal education should be transcribed on form BHE 269d. The expenses for formal education should be subdivided into the following 4 items:

- Tuition
- Books, school supplies
- Other
- Unclassified

The entries in each column should be added, the totals being entered on the line with the words "Total expense." The amount of all outstanding bills should be entered for each of the 4 items. The entries for total expense and for outstanding bills should be added, the grand total expense for each item being entered on the line with the words "Grand total."

Entries in left-hand box. The sum of the grand totals for the 4 items should be entered in the left-hand box on the line with the words "Grand total expense" under the column heading "Formal education." The value received as gift or pay should be entered on the line with the words "Val. rec'd as gift, pay", provided that such information can be obtained for all books. The sum of these two amounts should be entered on the line with the words "Total value."

Supplementary data on lower and left-hand margins

Education of husband. The appropriate entry corresponding to the education of the husband, as stated in item 1 (d) of section A of form BHE 267c, should be encircled on the lower margin of the card. The detailed description of the entries on the transcription card is given in chart 20 of Supplement A. If the family filled in form BHE 267c but failed to give information on the education of the husband, the entry of "NR" should be encircled.

Education of wife. The appropriate entry corresponding to the education of the wife, as stated in item 2 (d) of section A of form BHE 267c, should be encircled on the lower margin of the card. The detailed description of the entries on the transcription card is given in chart 21 of Supplement A.

Number of children under 16 years of age. The appropriate entry corresponding to the number of children under 16 years of age in the economic family, as stated in column (c) of section A of form BHE 267c, should be encircled on the lower margin of the card. The detailed description of the entries on the transcription card is given in chart 22 of Supplement A.

Radio owned. The appropriate entry corresponding to whether the family owned a radio, as stated in item 23 of form BHE 267d should be encircled on the left-hand margin of the card. The detailed description of the entries on the transcription card is given in chart 23 of Supplement A.

FORM BHE 269e: MEDICAL CARE, PERSONAL CARE,
TOBACCO, AND UNITEMIZED PERSONAL EXPENSE

This transcription card provides for the classification of individual entries of expense for four expenditure groups --for medical care, for personal care, for tobacco, and for unitemized personal expense. All

of the expenses listed in the account book for these four classes should be transferred to the proper columns of form BHE 269e.

Medical care

All of the expenses for medical care should be transcribed on form BHE 269e. The expenses for medical care should be subdivided into the following 7 items:

Physician
Dentist
Oculist, eyeglasses
Nurse, hospital room or bed
Medical supplies
Other
Unclassified

In the column headed "Other" should be included any expense for health insurance. Each entry for health insurance should be marked with an asterick (*), and the sum of the amounts should be entered in the footnote on the line with the words "*Includes \$____ for health insurance." These amounts, however, should be included also in the total for the column.

The entries in each column should be added, the totals being entered on the line with the words "Total expense." The amount of all outstanding bills should be entered for each of the 7 items. The entries for total expense and for outstanding bills should be added, the grand total expense for each item being entered on the line with the words "Grand total."

Entries in left-hand box. The sum of the grand totals for the 7 items should be entered in the left-hand box on the line with the words "Grand total expense" under the column heading "Medical care." No entry should be made in the space for value furnished by the farm. The value received as gift or pay should be entered on the line with the words "Val. rec'd, gift, pay", provided that such information can be obtained for all books. The amounts entered in these two spaces should be added, the sum being entered on the line with the words "Total value."

Personal care

All of the expenses for personal care should be transcribed on form BHE 269e. The expenses for personal care should be subdivided into the following 3 items:

Personal services
Toilet articles, etc.
Unclassified

The entries in each column should be added, the totals being entered on the line with the words "Total expense." The amount of all outstanding bills should be entered for each of the 3 items. The entries for total expense and for outstanding bills should be added, the grand total expense for each item being entered on the line with the words "Grand total."

Entries in left-hand box. The sum of the grand totals for the 3 items should be entered in the left-hand box on the line with the words "Grand total expense" under the column heading "Personal care." No entry should be made in the space for value furnished by the farm. The value received as gift or pay should be entered on the line with the words "Val. rec'd, gift, pay", provided that such information can be obtained for all books. The amounts entered in these two spaces should be added, the sum being entered on the line with the words "Total value."

Tobacco

All of the expenses for tobacco should be entered in the two columns provided to furnish enough space for the entry of all of the amounts of expense. The entries in each column should be added, the totals being entered on the line with the words "Total expense." The amount of all outstanding bills should be entered below the first column for tobacco, provided that information concerning the amount of such bills can be obtained. The two column totals and the one entry for outstanding bills should be added, and the total, entered on the line with the words "Grand total."

Entries in left-hand box. The grand total expense for tobacco should be entered in the left-hand box on the line with the words "Grand total expense" under the column heading "Tobacco." The value furnished by the farm should be entered on the line with the words "Value furn. by farm." The value received as gift or pay should be entered on the line with the words "Val. rec'd, gift, pay", provided that such information can be obtained for all books.

The entries of these three amounts should be added, in order to obtain the total value of tobacco for the year. This amount should be entered on the line with the words "Total value."

Unitemized personal expense

All of the amounts of unitemized personal expense should be entered in the two columns provided to furnish enough space for the entry of all of the expense. The entries in each column should be added, the totals being entered on the line with the words "Total expense." No entry should be made in the space for outstanding bills. The two column totals should be added, the sum being entered on the line with the words "Grand total."

Entries in left-hand box. The grand total expense should be entered in the left-hand box on the line with the words "Grand total expense" under the column heading "Unitemized personal expense." No entry should be made in the space for value furnished by the farm or in the space for value received as gift or pay. Therefore, the entry for the grand total expense should be transferred to the line with the words "Total value."

Supplementary data on left-hand margin

Health insurance. The appropriate entry corresponding to whether the family paid health insurance premiums during the account book year should be encircled on the left-hand margin of the transcription card. The information should be obtained from the entries of expense in the home account book. The detailed description of the entries on the transcription card is given in chart 24 of Supplement A.

The amount of expense for health insurance should be entered in the footnote reading, "Includes \$_____ for health insurance." This amount should be added to the sum of the 7 grand totals under the section "Medical care", the total of these 8 items being entered on the line with the words "Grand total expense" under the column heading "Medical care."

FORM BHE 269f: AUTOMOBILE, OTHER TRANSPORTATION,
AND OTHER FAMILY EXPENSE

This transcription card provides for the classification of individual entries of expense for three expenditure groups-- for automobile, for other transportation, and for other family expense. All of the expenses listed in the account book for these three classes should be transferred to the proper columns of form BHE 269f.

No entry should be made for the value of goods and services furnished by the farm for any of these three expenditure groups. In summarizing the total expense and value, only the two classes of "Total expense" and "Value received as gift or pay" are considered.

Automobile

In item 19 of form BHE 267d is stated whether the entries for automobile expense in the home account book are for total automobile expense for both farm and family use, or for family use only. If total automobile expense is entered in the home account book, all of the expenses should be transcribed on form BHE 269f and then the expense for family use should be computed as outlined thereon. If the automobile expense for family use only is entered in the home account book, all of the expenses should be transcribed on form BHE 269f but it will not be necessary to compute the expense for family use; accept the expenses given in the home account book as total expense for family use.

If no automobile operation expense is entered in the home account book, and an amount should be entered for family use, as stated in item 20 of form BHE 267d, this amount should be transcribed in item 4 of form BHE 269f. The letters "NR" should be entered in each of the 5 items of operating cost on the line with the words "Grand total."

All of the expenses for the automobile should be transcribed on form BHE 269f. All of the expenses for the operation of the automobile should be subdivided into the following 5 items:

- Gasoline, oil
- Tires, tubes, repairs
- Accessories
- Insurance, license, other
- Unclassified

The entries in each column should be added, the totals being entered on the line with the words "Total expense." The amount of outstanding bills should be entered for each of the 5 items. The entries for total expense and for outstanding bills should be added, the grand total expense for each item being entered on the line with the words "Grand total."

Computations for automobile expense. Information on whether the family bought a car during the account book year is given in item 18 of form BHE 267d. The gross purchase price of the car bought during the year, as stated in item 18a of form BHE 267d, should be entered in item 1 of form BHE 269f on the line with the words "Gross purchase price."

The trade-in value of old car as stated in item 18b of form BHE 267d should be entered in item 2 on the line with the words "Trade-in value of old car."

The net purchase price of the car bought during the account book year should be computed by subtracting the entry in item 2 from the entry in item 1, the difference being entered in item 3 on the line with the words "Net purchase price."

In item 4 should be entered the sum of the grand totals for the five items of operating expense, as entered under the section heading "Automobile."

The total automobile expense, to be entered in item 5, should be computed by adding the entries of net purchase price (item 3) and total operating expense for automobile (item 4).

The value received as gift or pay should be entered in item 6, provided that such information can be obtained for all books.

The value received as gift or pay for family use should be considered as one-half of the total value received as gift or pay. Therefore, 50 percent of the amount entered in item 6 should be entered in item 7.

When the entries in the home account book are for total automobile expense, 50 percent should be allocated for farm use and 50 percent for family use. The expense for family use for each of the detailed items of: net purchase price; gasoline, oil; tires, tubes, repairs; accessories; insurance, license, other; and unclassified expense, should be entered in item 8. The expense for family use should consist of 50 percent of the total expenses for each of these items: the total net purchase price, as given in item 3, and the total operating expense for each of the other five items, as given on the line with the words "Grand total" under the section heading "Automobile." The entries for each of these six items should be summed, the total being entered on the line with the words "Total expense (50% of 5)." This entry should be equal to 50 percent of the amount entered in item 5, "Total auto expense."

When the entries in the home account book are for expense for family use only, the entries in item 8 should be as follows. The net purchase price should be 50 percent of the entry in item 3. The total operating expenses for each of the five detailed items should be the same as given on the line with the words "Grand total" under the section heading "Automobile", and summed in item 4. The entries for each of these six items should be summed, the total being entered on the line with the words "Total expense (50% of 5)." The words "(50% of 5)" should be crossed out, as "~~(50% of 5)~~", since this statement does not apply to the particular account book.

Entries in left-hand box. The grand total expense for the family use of the automobile, as stated in item 8, should be entered in the left-hand box on the line with the words "Grand total expense" under the column heading "Automobile." The value received as gift or pay, as stated in item 7, should be entered on the line with the words "Value rec'd as gift, pay." The sum of these two amounts should be entered on the line with words "Total value."

Other transportation

All of the expenses for transportation, other than automobile, for family use only, should be transcribed on form BHE 269f. The expenses should be subdivided into the following 3 items:

Local travel
Other
Unclassified

To the expenses listed in the column headed "Other" under the section heading "Transportation" should be added the amount stated in item 22 of form BHE 267d. In this item is given the expense for the horse and buggy for family use, if this amount has not been entered in the account book.

The entries in each column should be added, the totals being entered on the line with the words "Total expense." The amount of all outstanding bills should be entered for each of the 3 items. The entries for total expense and for outstanding bills should be added, the grand total expense for each item being entered on the line with the words "Grand total."

Entries in left-hand box. The sum of the grand totals for the 3 items of transportation other than automobile should be entered in the left-hand box on the line with the words "Grand total expense" under the column heading "Other trans." The value received as gift or pay should be entered on the line with the words "Value rec'd as gift, pay", provided that such information can be obtained for all books. The sum of these two amounts should be entered on the line with the words "Total value."

Other family expense

All of the items of other family expense as entered in the home account book should be transcribed on form BHE 269f. These should be subdivided into the following 4 items:

Funerals, cemetery
Garden seeds
Other
Unclassified

The entries in each column should be added, the totals being entered on the line with the words "Total expense." The amount of all outstanding bills should be entered for each of the 4 items. The entries for total expense and for outstanding bills should be added, the grand total expense for each item being entered on the line with the words "Grand total."

Entries in left-hand box. The sum of the grand totals for the 4 items of other family expense should be entered in the left-hand box on the line with the words "Grand total expense" under the column heading "Other family." The value received as gift or pay should be entered on the line with the words

"Value rec'd as gift, pay", provided that such information can be obtained for all books. The sum of these two amounts should be entered on the line with the words "Total value."

Supplementary data on left-hand margin

Automobile owned. The appropriate entry corresponding to whether the family owned an automobile, as stated in item 17 of BHE 267d, should be encircled on the left-hand margin of the card. The detailed description of the entries on the transcription card is given in chart 25 of Supplement A.

INSTRUCTIONS FOR USE OF FORMS BHE 269g-h

One copy of each of these two forms should be filled in for each account book. After the cards have been completely transcribed, the edge opposite all encircled entries on the margins of form BHE 269g should be cut out; see instructions in Supplement D

The account book number for the identification of the family submitting the household account book should be entered in the upper right-hand corner of each form.

FORM BHE 269h: EXPENDITURES ITEMIZED IN THE HOME
ACCOUNT BOOK, NOT TO BE TRANSCRIBED ON FORMS BHE 269a-f
(SUPPLEMENT TO FORM BHE 269g)

This transcription card provides for entering and summarizing the items in the household account book which are not properly classified as expense for family living. For example, these expenses may include entries for the following items:

- Supplies and equipment for the farm
- Business association dues
- Technical books and journals
- Other farm expense, such as insecticides, vegetable plants, expense for extra household help occasioned by farm work
- Insurance premiums paid (life, endowment, annuity)
- Improvements on owned home, such as structural additions, wiring for electricity, or any improvements which are not replacements and which add materially to the sale value of the property
- Back taxes (due before schedule year)

These expenses rightly belong on form BHE 269g "Summary of income, family living, and balance between receipts and disbursements", to which they will be transferred from form BHE 269h.

Section A. Detailed entries

All expenditures entered in the home account book, not to be transcribed on forms BHE 269a-f, should be entered in Section A of form BHE 269h. Two columns have been provided to furnish enough space for the entry of all of the amounts of expense. The identification of the item, as entered in the left-hand column of the home account book, should be written under the column heading "Description of item." The expense for the item, as listed in the right-hand columns of the account book, should be transcribed on the corresponding line under the column heading "Amount."

When every item listed in the account book has been transcribed on forms BHE 269a-f or on form BHE 269h, the entries on these forms should be considered complete. The entries of the amount of expense should be added for each of the 2 columns on form BHE 269h, the sums being entered at the bottom of each column on the line with the word "Total."

Section B. Summary

The entries on form BHE 269h should be summarized according to their proper classification, to aid in the transfer of the amounts to form BHE 269g. The wording of the summary class should be identical with that of the corresponding item on form BHE 269g, the item number being entered in parenthesis following the wording.

Four summary classes have been listed on form BHE 269h:

- Farm business expense (2a)
- Insurance premiums paid (35a)
- Other increase in assets (35b)
- Other decrease in liabilities (36b)

Additional lines have been provided for other classes of items, so that all of the expenses listed in section A may be summarized in section B. The total of the entries in section B should be equal to the sum of the 2 total amounts as entered on the line with the word "Total" in section A.

Examples of types of entries to be included in each of the several summary classes are as follows:

Farm business expense (2a)--small farm tools and other pieces of farm equipment, insecticides, for farm use, vegetable plants for farm use, expense for extra household help occasioned by farm work, fire insurance on farm buildings exclusive of the home

Insurance premiums paid (35a)--life insurance premiums paid

Other increase in assets (35b)--major housing improvements

Other decrease in liabilities (36b)--back taxes paid

Other expenses, farm (2e)--technical books or journals, business association dues, typewriter for occupational use

The expenses summarized in section B should be transferred to the proper item on form BHE 269g. However, the expenses should not be written on the latter form until it has been ascertained whether other amounts should be added, so that the total amount for each item will be given on form BHE 269g. (See instructions for use of form BHE 269g.)

FORM BHE 269g: SUMMARY OF INCOME, FAMILY LIVING, AND
BALANCE BETWEEN RECEIPTS AND DISBURSEMENTS

The name of the county in which the farm operated by the account book keeper is located should be entered below the account book number in the upper right-hand corner of the form.

In the upper left-hand corner should be entered the date of the end of the account book year stating the month and year in which the account book record ended. An entry of this type would be as follows: "July, '37", indicating that the account book year ended during the month of July in the year 1937.

In transferring the data to form BHE 269g, the entry in section D should be transcribed before the other sections are begun.

Section D. Family living expense and value

The information to be transferred to section D is entered in the left-hand boxes of forms BHE 269a-f. Entry should be made for each item of family living in the 4 columns:

- (a) Expense
- (b) Value furnished by farm
- (c) Value received as gift or pay
- (d) Total value

For those items for which no entry should be made, a mark of "xx" has been entered in the space; for example, for the item of clothing under column (b). Entry should be made in each of the 4 columns except where "xx" has been entered.

Entries for section D are to be found in the left-hand box of forms BHE 269a-f under the corresponding headings, as follows:

<u>Item</u>	<u>Class</u>	<u>Form</u>
15	Food	BHE 269a
16	Furnishings, equipment	BHE 269c
17	Household operation	BHE 269b
18	Housing	BHE 269c
19	Clothing	BHE 269c
20	Reading	BHE 269d
21	Gifts, welfare	BHE 269d
22	Recreation	BHE 269d
23	Formal education	BHE 269d
24	Medical care	BHE 269e
25	Personal care	BHE 269e
26	Automobile	BHE 269f
27	Other transportation	BHE 269f
28	Tobacco	BHE 269e
29	Unitemized personal expense	BHE 269e
30	Other family expense	BHE 269f

The entries in each of the 4 columns, (a), (b), (c), and (d), should be summed, the totals being entered in item 31 on the line with the word "Total."

Section A. Computation of Farm Income

Net Money Income

In item 1 enter the gross money receipts from farming. This is obtained by adding the entries in items 1a, "Receipts from sale of farm products", and item 1b, "Other money income from farming."

In item 1a should be entered the receipts from the sale of farm products, as entered in item 3 of form BHE 267b.

In item 1b should be entered the amount of other money income from farming, as stated in item 4 of form BHE 267b.

In item 2 enter the amount of deductible farm business expense. This is obtained by adding the entries in items 2a, 2b, 2c, 2d, and 2e.

In item 2a should be entered the farm business expense. This is obtained by adding any entry for farm business expense on form BHE 269h to the entry stated in item 5 of form BHE 267b.

In item 2b should be entered the food expense for farm employees, as stated in item 13 of form BHE 269a.

In item 2c should be entered the amount of automobile expense chargeable to farm business. If the entries on the home account book are for family use only, do not enter any amount in item 2c. If the entries in the home account book are for total automobile expense, for both farm and family use, enter the amount stated in item 8 of form BHE 269f. (The entry in item 8 of form BHE 269f is for family use, but since the automobile expense has been computed on the basis of 50 percent for family use and 50 percent for farm use, the automobile expense chargeable to the farm business is equal to the automobile expense for family use.)

In item 2d should be entered the transportation expense other than automobile, chargeable to the farm business. This amount will be summarized on form BHE 269h.

In item 2e should be entered any other farm expense. This amount will be summarized on form BHE 269h.

In item 3 enter the net money income from farming. This is obtained by subtracting the amount in item 2, "Deductible farm business expense", from the amount in item 1, "Gross money receipts from farming."

Net Nonmoney Income

In item 4 enter the net change in inventories. This amount may be either a net increase or a net decrease in the value of crops stored for sale or in the value of livestock on the farm. The information for this entry is given in Section C, items 9 and 10, of form BHE 267b. The entries in items 9 and 10 of this latter form should be added, the total being either a net increase, to be entered in item 4a of form BHE 269g; or a net decrease, to be entered in item 4b of form BHE 269g. The entry in item 4, "Net change in inventories", should be the same as written in items 4a or 4b, the proper sign (plus or minus) being entered before the amount.

In item 5 should be entered the money value of goods furnished by the farm. This amount is given in item 31b of form BHE 269g.

In item 6 enter the ~~net nonmoney~~ income from the farm. This is obtained by adding the entries in item 4, "Net change in inventories (+ or -)", and item 5, "Money value of goods furnished by farm."

Total Net Income

In item 7 enter the total "adjusted" net income from farming. This is obtained by adding the entries in item 3, "Net money income from farming", and item 6, "Net nonmoney income from farming."

Section B. Computation of nonfarm income

In item 8 enter the money earnings from nonfarm employment. This is stated in item 6 of form BHE 267b.

In item 9 enter the other money income, nonfarm. This is obtained by adding the entries in items 9a, 9b and 9c.

In item 9a enter the receipts from outside investments, as stated in item 7a of form BHE 267b.

In item 9b enter the amount of grants, pensions, and relief, as stated in item 7b of form BHE 267b.

In item 9c enter the amount of other nonfarm income, as stated in item 7c of form BHE 267b.

In item 10 enter the total nonfarm money receipts. This is obtained by adding the entries in item 8 "Money earnings from employment, nonfarm", and item 9, "Other money income, nonfarm."

In item 11 enter the amount of nonfarm business losses. This is obtained by adding any amount entered for this item on form BHE 269h to the entry in item 8 of form BHE 267b.

In item 12 enter the total net nonfarm money income. This is obtained by subtracting the amount in item 11, "Business losses, nonfarm" from the amount in item 10, "Total nonfarm money receipts."

Section C. Computation of
total income

In item 13 enter the total net money income from all sources. This is obtained by adding the entries in item 3, "Net money income from farming" and item 12, "Total net nonfarm money income."

In item 14 enter the total "adjusted" family income. This is obtained by adding the entries in items 7 and 12.

Section D. Family living expense
and value

For the entries in items 15-31, see the instructions on pages 31 and 32.

Section E. Balance between money
receipts and disbursements

In item 32 enter the total net money income, as stated in item 13 of form BHE 269g.

In item 33 enter the total family living expense, as stated in item 31a of form BHE 269g.

In item 34 enter the difference between the total net money income and the total family living expense. This is obtained by subtracting the entry in item 33 from the entry in item 32.

Section F. Changes in assets
and liabilities

In item 35 enter the total increase in assets. This is obtained by adding the entries in items 35a and 35b.

In item 35a enter the amount of insurance premiums paid. This is obtained by adding any entry for insurance premiums paid on form BHE 269h to the entry stated in item 11a of form BHE 267b.

In item 35b enter the amount of other increase in assets. This is obtained by adding any entry for other increase in assets on form BHE 269h to the entry stated in item 11b of form BHE 267b.

In item 36 enter the amount of decrease in liabilities. This is obtained by adding the entries in items 36a and 36b.

In item 36a enter the amount of R. A. loan payments. This is obtained by adding any entry for R. A. loan payments on form BHE 269h to the entry stated in item 12a of form BHE 267b.

In item 36b enter the amount of other debt payments. This is obtained by adding any entry for other debt payments on form BHE 269h to the entry stated in item 12b of form BHE 267b.

In item 37 enter the total, obtained by adding the entries in items 35 and 36.

In item 38 enter the total decrease in assets. This is obtained by adding any entry for decrease in assets on form BHE 269h to the entry stated in item 13 of form BHE 267b.

In item 39 enter the total increase in liabilities. This is obtained by adding the entries in items 39a and 39b.

In item 39a enter the amount of R. A. loan increase. This is obtained by adding any entry for R. A. loan increase on form BHE 269h to the entry stated in item 14a of form BHE 267b.

In item 39b enter the amount of other debt increase. This is obtained by adding any entry for other debt increase on form BHE 269h to the entry stated in item 14b of form BHE 267b.

In item 40 enter the total obtained by adding the entries in items 38 and 39.

In item 41 enter the net change in assets and liabilities. This is obtained by subtracting the entry in item 40 from the entry in item 37.

Section G. Summary

In item 42 enter the total number of year-equivalent persons in the economic family. This information is entered in red on form BHE 267c on the line following the words "A. Members of economic family."

In item 43 enter the family type code. This is stated on form BHE 267c as an encircled number or letter following the words "A. Members of economic family", following the coded entry of year-equivalent persons.

In item 44 enter the total family income, as stated in item 14 of form BHE 269g.

In item 45 enter the total value of family living as stated in item 3ld. This value has 3 components: Expense, value furnished by farm, and value received as gift or pay.

In item 46 enter the value of family living exclusive of the value of goods and services received as gift or pay. This is obtained by adding the entries in items 3la and 3lb.

Supplementary data on right-hand margin

Family type. The appropriate entry corresponding to the family type of the specific family, as entered in item 43, should be encircled on the right-hand margin of the card. The detailed description of the entries on the transcription card is given in chart 1 of Supplement A.

If the family type is not known for the specific family, the account book cannot be used for tabulation purposes, since family type is a basic factor for determining classification.

Total family income. The appropriate entry corresponding to the total family income, as stated in item 44, should be encircled on the right-hand margin. The detailed description of the entries on the transcription card is given in chart 2 of Supplement A.

Value family living. A choice of two values of family living is given, items 45 and 46. The classification should be based on the entry in item 45, if this amount is known for the majority of the families. If the value of goods received as gift or pay has not been stated for the families included in the analysis, it will be necessary to use the entry in item 46 for cell classification purposes.

The appropriate entry corresponding to the value of family living, as stated in item 45 (or item 46), should be encircled on the right-hand margin. The detailed description of the entries on the transcription card is given in chart 3 of Supplement A.

If the expense of family living and value of goods furnished by the farm is not known for the specific family, the account book cannot be used for tabulation purposes since these data are basic for determining cell classification.

Supplementary data on lower margin

Size of operated farm(s). The appropriate entry corresponding to the total number of acres in farm(s) operated during the account book year, as stated in item 1 of form BHE 267b, should be encircled on the lower margin of the card. The detailed description of the entries on the transcription card is given in chart 26 of Supplement A.

Tenure. The appropriate entry corresponding to the tenure of the account keeper, as stated in item 2 of form BHE 267b, should be encircled on the lower margin of the card. The detailed description of the entries on the transcription card is given in chart 18 of Supplement A.

INSTRUCTIONS FOR USE OF FORMS BHE 270a-g

One copy of each of these 7 forms should be filled in for each group of families of a specific income and family type classification. After the cards have been completely transcribed, the edge opposite all encircled entries on the margins should be cut out; see instructions in Supplement D.

The series of **forms** provides for the tabulation of the detailed data on expense and value of family living, as transcribed on forms BHE 269a-f, for 25 families of the same cell classification. If the number of families in a specific cell group exceeds 25, additional cards should be used.

If the total money income class is not known for the majority of the families included in the analysis, the account books may be classified and analyzed by value of family living. In such event the forms would be filled for a group of families of a specific value of family living and family type classification.

Cell classification

In the upper right-hand corner of each form should be entered the family type and total family income classification, which determines the group of account books to be transcribed on the specific card.

If the account books are classified by family type and total family income, the average value of family living for the families should be determined.

If the account books are classified by family type and value of family living, there should be no entry for total family income.

The account books should be analyzed according to the 15 following cell classifications:

Family type	Total family income*
1	Under \$500
1	\$500 - 999
1	1000 and over
2,3	Under \$500
2,3	\$500 - 999
2,3	1000 and over
4,5	Under \$500
4,5	\$500 - 999
4,5	1000 and over
6,7	Under \$500
6,7	\$500 - 999
6,7	1000 and over
Other	Under \$500
Other	\$500 - 999
Other	1000 and over

Family type. The five** groups of family type classification are as follows:

1
2, 3
4, 5
6, 7
Other

The family type group should be entered in the upper right-hand corner of the specific BHE 270 form. Each of the account books entered on the form should be from families of the specified family

* Or value of family living, if this is used instead of total family income.

** The analysis may be made for each of the 8 separate family types, if the number of account books warrants this detailed breakdown.

type, as stated in the left-hand box of form BHE 269a-f on the line with the words "Family type." The proper account book data to be entered should be obtained by sorting the completed copies of the particular BHE 269 form, according to the punched edge on the right-hand margin under the heading "Family type"; see instructions in Supplement D.

All account books for which the family type is not known should be rejected and not included in the tabulation.

Total family income. The three** groups of family income classification are as follows:

Under \$500 (under \$250, and \$250-499)
\$500 - 999 (\$500-749, and \$750-999)
1000 and over (\$1000-1249, and \$1250 and over)

The total family income should be entered in the upper right-hand corner of the specific BHE 270 form. Each of the account books entered on the form should be from families of the specified total family income, as stated in the left-hand box of form BHE 269a-f on the line with the words "Total family income". The proper account book data to be entered should be obtained by sorting the completed copies of the particular BHE 269 form, according to the punched edge on the right-hand margin under the heading "Total family income"; see instructions in Supplement D.

If total family income is being used as a basic factor in the cell classification of the families, the account books for which the total family income is not known must be rejected and not included in the tabulation.

Value of family living. If the account books are to be classified by value of family living, instead of by total family income, the books should be analyzed according to three groups of value of family living classification. The three# groups are as follows:

Under \$500 (under \$250, and \$250-499)
\$500 - 999 (\$500-749, and \$750-999)
1000 and over (\$1000-1249, and \$1250 and over)

The value of family living should be entered in the upper right-hand corner of the specific BHE 270 form. Each of the account books entered on the form should be from families of the specified value of family living, as stated in the left-hand box of forms BHE 269a-f on the line with the words "Value of family living." The proper account book data to be entered

** The analysis may be made for each of the 6 separate family income classes if the number of account books warrants this detailed breakdown.

The analysis may be made for each of the 6 separate value of family living classes, if the number of account books warrants this detailed breakdown.

should be obtained by sorting the completed copies of the particular BHE 269 form, according to the punched edge on the right-hand margin under the heading "Value family living"; see instructions in Supplement D.

All account books for which the value of family living (expense of items purchased and value of goods furnished by the farm) is not known should be rejected and not included in the tabulation.

It should be noted that, if the families are classified by total family income, it will be impossible to sort by value of family living, since families of a specified income cell classification may fall in different value of living cells. However, an average value of family living can be computed for the 25 families of the specified total family income class. This average value of family living, obtained by adding the value of family living for each of the 25 families and then dividing the total by 25, should be entered in the upper right-hand corner of the cell card, on the line with the words "Value family living." This entry should be clearly marked as an average value, the letters "AV" being entered after the amount.

Supplementary data on
right-hand margin

Family type. The appropriate entry corresponding to the family type of the families to be included on the specific BHE 270 form, as entered in the upper right-hand corner of each form, should be encircled on the right-hand margin. The detailed description of the entries on the cell card is given in chart 1 of Supplement A. An example of this type of entry is as follows: "(2,3)."

Total family income. The appropriate entry corresponding to the total family income of the families to be included on the specific BHE 270 form, as entered in the upper right-hand corner of each form, should be encircled on the right-hand margin. The detailed description of the entries on the cell card is given in chart 2 of Supplement A. An example of this type of entry is as follows: "(500-
750-)"

Value of family living. The appropriate entry corresponding to the value of family living of the families to be included on the specific BHE 270 form, as entered in the upper right-hand corner of each form, should be encircled on the right-hand margin. The detailed description of the entries on the cell card is given in chart 3 of Supplement A. An example of this type of entry is as follows: "(500-
750-)"

Average value of family living. The appropriate entry corresponding to the average value of family living, as entered in the upper right-hand corner of each form when total family income is being used for cell classification, should be encircled on the right-hand margin. The letters "AV" should be entered below the amount. An example of this type of entry is as follows:

"(500-
750-
AV."

Account book number

The account books should be entered in numerical order on forms BHE 270a-g. The account book number, identifying each account book, should be entered in the first column under the column heading "Account book number." The data relating to the specific account book should be entered on the line with its account book number.

Provision has been made for the entry of 25 account books on each form. If the number of families in the specific cell exceeds 25, additional copies of the forms should be used.

Total

The entries in each column of the BHE 270 forms should be added, the totals being entered at the bottom of each column on the line with the word "Total."

FORM BHE 270a: FOOD, AND FURNISHINGS AND
EQUIPMENT EXPENSE AND VALUE

This cell card provides for the tabulation of the detailed data on expense and value of two classes: food, and furnishings and equipment.

Food

The expense and value of food is subdivided into the following 4 items:

Total expense
Value furnished by farm
Value received as gift or pay
Grand total

The entries for each column should be transcribed from the left-hand box of form BHE 269a.

In the column headed "Total expense" should be transcribed the entry in the left-hand box of form BHE 269a, on the line with the words "Exp. for food for family (item 16)."

In the column headed "Value furnished by farm" should be transcribed the entry in the left-hand box of form BHE 269a, on the line with the words "Val. of home-produced food (item 17)."

In the column headed "Value rec'd as gift or pay" should be transcribed the entry in the left-hand box of form BHE 269a, on the line with the words "Val. rec'd as gift or pay (item 18)."

In the column headed "Grand total" should be transcribed the entry in the left-hand box of the form BHE 269a, on the line with the words "Total value of food." This entry should be equal to the sum of the amounts entered in the three preceding columns of form BHE 270a.

In the column headed "Money val. of food per meal per person" should be transcribed the entry in item 12 of form BHE 269a.

Furnishings and equipment

The expense and value of furnishings and equipment is subdivided into the following 11 items:

Expense -
Kitchen, cleaning, laundry
Glass, china, silver
Household linens, other textiles
Floor coverings
Furniture
Other
Unclassified
Total
Value furnished by farm
Value received as gift or pay
Grand total

The entries for each column should be transcribed from form BHE 269c under the section heading "Furnishings and equipment."

In the column headed "Kitchen, cleaning, laundry" should be transcribed the entry on the line with the words "Grand total" at the bottom of the column headed "Kitchen, cleaning, laundry" on form BHE 269c.

In the column headed "Glass, china, silver" should be transcribed the entry on the line with the words "Grand total" at the bottom of the column headed "Glass, china, silver" on form BHE 269c.

In the column headed "Household linens, other textiles" should be transcribed the entry on the line with the words "Grand total" at the bottom of the column headed "Household linens, other textiles" on form BHE 269c.

In the column headed "Floor coverings" should be transcribed the entry on the line with the words "Grand total" at the bottom of the column headed "Floor coverings" on form BHE 269c.

In the column headed "Furniture" should be transcribed the entry on the line with the words "Grand total" at the bottom of the column headed "Furniture" on form BHE 269c.

In the column headed "Other" should be transcribed the entry on the line with the words "Grand total" at the bottom of the column headed "Other" on form BHE 269c.

In the column headed "Unclassified" should be transcribed the entry on the line with the words "Grand total" at the bottom of the column headed "Unclassified" on form BHE 269c.

In the column headed "Total" should be transcribed the entry in the left-hand box of form BHE 269c, on the line with the words "Grand total expense" under the column heading "Furnishings, equipment." This entry should be equal to the sum of the amounts entered in the seven preceding columns of form BHE 270a.

In the column headed "Value furnished by farm" should be transcribed the entry in the left-hand box of form BHE 269c, on the line with the words "Value furnished by farm" under the column heading "Furnishings, equipment."

In the column headed "Value rec'd as gift or pay" should be transcribed the entry in the left-hand box of form BHE 269c, on the line with the words "Value rec'd as gift, pay" under the column heading "Furnishings, equipment."

In the column headed "Grand total" should be transcribed the entry in the left-hand box of form BHE 269c, on the line with the words "Total value" under the column heading "Furnishings, equipment." This entry should be equal to the sum of the amounts entered in the three preceding columns of form BHE 270a.

FORM 270b: HOUSEHOLD OPERATION EXPENSE AND VALUE

This cell card provides for the tabulation of the detailed data on household operation expense and value.

The expense and value of household operation is subdivided into the following 14 items:

Fuel, light, refrigeration expense -

Coal
Kerosene
Electricity
Ice
Other

Other operating costs -

Household help
Soap, etc.
Telephone
Other

Unclassified costs

Total expense

Value furnished by farm

Value received as gift or pay

Grand total

The entries for each column should be transcribed from form BHE 269b.

In the column headed "Coal" under the section heading "Fuel, light, refrigeration expense" should be transcribed the entry on the line with the words "Grand total" at the bottom of the column headed "Coal" on form BHE 269b.

In the column headed "Kerosene" under the section heading "Fuel, light, refrigeration expense" should be transcribed the entry on the line with the words "Grand total" at the bottom of the columns headed "Kerosene" on form BHE 269b.

In the column headed "Electricity" under the section heading "Fuel, light, refrigeration expense" should be transcribed the entry on the line with the words "Grand total" at the bottom of the column headed "Electricity" on form BHE 269b.

In the column headed "Ice" under the section heading "Fuel, light, refrigeration expense" should be transcribed the entry on the line with the words "Grand total" at the bottom of the columns headed "Ice" on form BHE 269b.

In the column headed "Other" under the section heading "Fuel, light, refrigeration expense" should be transcribed the entry on the line with the words "Grand total" at the bottom of the columns headed "Other" on form BHE 269b.

In the column headed "Household help" under the section heading "Other operating costs" should be transcribed the entry on the line with the words "Grand total" at the bottom of the columns headed "Household help" on form BHE 269b.

In the column headed "Soap, etc." under the section heading "Other operating costs" should be transcribed the entry on the line with the words "Grand total" at the bottom of the columns headed "Laundry soap, other cleansers" on form BHE 269b.

In the column headed "Telephone" under the section heading "Other operating costs" should be transcribed the entry on the line with the words "Grand total" at the bottom of the column headed "Telephone" on form BHE 269b.

In the column headed "Other" under the section heading "Other operating costs" should be transcribed the entry on the line with the words "Grand total" at the bottom of the columns headed "Other" on form BHE 269b.

In the column headed "Unclassified costs" should be transcribed the entry on the line with the words "Grand total" at the bottom of the column headed "Unclassified" on form BHE 269b.

In the column headed "Total expense" should be transcribed the entry in the left-hand box of form BHE 269b, on the line with the words "Grand total expense (10 items)." This entry should be equal to the sum of the amounts entered in the ten preceding columns of form BHE 270b.

In the column headed "Value furnished by farm" should be transcribed the entry in the left-hand box of form BHE 269b, on the line with the words "Value of goods furnished by farm."

In the column headed "Value rec'd, gift or pay" should be transcribed the entry in the left-hand box of form 269b on the line with the words "Value of goods received as gift or pay."

In the column headed "Grand total" should be transcribed the entry in the left-hand box of form BHE 269b on the line with the words "Total value." This entry should be equal to the sum of the amounts entered in the three preceding columns of form BHE 270b.

FORM BHE 270c: HOUSING, CLOTHING, READING, AND
GIFTS AND WELFARE EXPENSE AND VALUE

This cell card provides for the tabulation of the detailed data on expense and value of four classes: housing, clothing, reading, and gifts and welfare.

Housing

The expense and value of housing is subdivided into the following 7 items:

Expense -
Repairs, replacements
Insurance
Other
Total
Value furnished by farm
Value received as gift or pay
Grand total

The entries for each column should be transcribed from form BHE 269c, under the section heading "Housing."

In the column headed "Repairs, replacements" should be transcribed the entry on the line with the words "Grand total" at the bottom of the column headed "Repairs, replacements" on form BHE 269c.

In the column headed "Insurance" should be transcribed the entry on the line with the words "Grand total" at the bottom of the column headed "Insurance" on form BHE 269c.

In the column headed "Other" should be transcribed the entry on the line with the words "Grand total" at the bottom of the column headed "Other" on form BHE 269c.

In the column headed "Total" should be transcribed the entry in the left-hand box of form BHE 269c, on the line with the words "Grand total expense" under the column heading "Housing." This entry should be equal to the sum of the amounts entered in the three preceding columns of form BHE 270c.

In the column headed "Value furnished by farm" should be transcribed the entry in the left-hand box of form BHE 269c, on the line with the words "Value furnished by farm" under the column heading "Housing."

In the column headed "Value rec'd as gift or pay" should be transcribed the entry in the left-hand box of form BHE 269c, on the line with the words "Value rec'd as gift, pay" under the heading "Housing."

In the column headed "Grand total" should be transcribed the entry in the left-hand box of form BHE 269c, on the line with the words "Total value" under the column heading "Housing." This entry should be equal to the sum of the amounts entered in the three preceding columns of form BHE 270c.

Clothing

The expense and value of clothing is subdivided into the following 3 items:

Total expense
Value received as gift or pay
Grand total

The entries for each column should be transcribed from the left-hand box of form BHE 269c, under the column heading "Clothing."

In the column headed "Total expense" should be transcribed the entry in the left-hand box of form BHE 269c, on the line with the words "Grand total expense" under the column heading "Clothing."

In the column headed "Value rec'd as gift or pay" should be transcribed the entry in the left-hand box of form BHE 269c, on the line with the words "Value rec'd as gift, pay" under the column heading "Clothing."

In the column headed "Grand total" should be transcribed the entry in the left-hand box of form BHE 269c, on the line with the words "Total value" under the column heading "Clothing." This entry should be equal to the sum of the amounts entered in the two preceding columns of form BHE 270c.

Reading

The expense and value of reading is subdivided into the following 3 items:

Total expense
Value received as gift or pay
Grand total

The entries for each column should be transcribed from the left-hand box of form BHE 269d, under the column heading "Reading."

In the column headed "Total expense" should be transcribed the entry in the left-hand box of form BHE 269d, on the line with the words "Grand total expense" under the column heading "Reading."

In the column headed "Value rec'd as gift or pay" should be transcribed the entry in the left-hand box of form BHE 269d, on the line with the words "Val.rec'd as gift, pay" under the column heading "Reading."

In the column headed "Grand total" should be transcribed the entry in the left-hand box of form BHE 269d, on the line with the words "Total value" under the column heading "Reading." This entry should be equal to the sum of the amounts entered in the two preceding columns of form BHE 270c.

Gifts, welfare

The expense and value of gifts and welfare (including taxes) is subdivided into the following 3 items:

Total expense
Value received as gift or pay
Grand total

The entries for each column should be transcribed from the left-hand box of form BHE 269d, under the column heading "Gifts, welfare."

In the column headed "Total expense" should be transcribed the entry in the left-hand box of form BHE 269d, on the line with the words "Grand total expense" under the column heading "Gifts, welfare."

In the column headed "Value rec'd as gift or pay" should be transcribed the entry in the left-hand box of form BHE 269d, on the line with the words "Val. rec'd as gift, pay" under the column heading "Gifts, welfare."

In the column headed "Grand total" should be transcribed the entry in the left-hand box of form BHE 269d, on the line with the words "Total value" under the column heading "Gifts, welfare." This entry should be equal to the sum of the amounts entered in the two preceding columns of form BHE 270c.

FORM BHE 270d: RECREATION, AND FORMAL
EDUCATION EXPENSE AND VALUE

This cell card provides for the tabulation of the detailed data on expense and value of two classes: recreation, and formal education.

Recreation

The expense and value of recreation is subdivided into the following 8 items:

Expense -
Paid admission to movies
Other paid admissions
Games and sports
Other
Unclassified
Total
Value received as gift or pay
Grand total

The entries for each column should be transcribed from form BHE 269d under the section heading "Recreation."

In the column headed "Pd. admissions to movies" should be transcribed the entry on the line with the words "Grand total" at the bottom of the columns headed "Paid admissions to movies" on form BHE 269d.

In the column headed "Other pd. admissions" should be transcribed the entry on the line with the words "Grand total" at the bottom of the column headed "Other paid admissions" on form BHE 269d.

In the column headed "Games and sports" should be transcribed the entry on the line with the words "Grand total" at the bottom of the column headed "Games and sports" on form BHE 269d.

In the column headed "Other" should be transcribed the entry on the line with the words "Grand total" at the bottom of the column headed "Other" on form BHE 269d.

In the column headed "Unclassified" should be transcribed the entry on the line with the words "Grand total" at the bottom of the column headed "Unclassified" on form BHE 269d.

In the column headed "Total" should be transcribed the entry in the left-hand box of form BHE 269d, on the line with the words "Grand total expense" under the column heading "Recreation." This entry should be equal to the sum of the amounts entered in the five preceding columns of form BHE 270d.

In the column headed "Value rec'd as gift or pay" should be transcribed the entry in the left-hand box of form BHE 269d, on the line with the words "Val. rec'd as gift, pay" under the column heading "Recreation."

In the column headed "Grand total" should be transcribed the entry in the left-hand box of form BHE 269d, on the line with the words "Total value" under the column heading "Recreation." This entry should be equal to the sum of the amounts entered in the two preceding columns of form BHE 270d.

Formal education

The expense and value of formal education is subdivided into the following 7 items:

- Expense --
 - Tuition
 - Books, school supplies
 - Other
 - Unclassified
 - Total
- Value received as gift or pay
- Grand total

The entries for each column should be transcribed from form BHE 269d under the section heading "Formal education."

In the column headed "Tuition" should be transcribed the entry on the line with the words "Grand total" at the bottom of the column headed "Tuition" on form BHE 269d.

In the column headed "Books, school supplies" should be transcribed the entry on the line with the words "Grand total" at the bottom of the column headed "Books, school supplies" on form BHE 269d.

In the column headed "Other" should be transcribed the entry on the line with the words "Grand total" at the bottom of the column headed "Other" on form BHE 269d.

In the column headed "Unclassified" should be transcribed the entry on the line with the words "Grand total" at the bottom of the column headed "Unclassified" on form BHE 269d.

In the column headed "Total" should be transcribed the entry in the left-hand box of form BHE 269d, on the line with the words "Grand total expense" under the column heading "Formal education." This entry should be equal to the sum of the amounts entered in the four preceding columns of form BHE 270d.

In the column headed "Value rec'd as gift or pay" should be transcribed the entry in the left-hand box of form BHE 269d, on the line with the words "Val. rec'd as gift, pay" under the column heading "Formal education."

In the column headed "Grand total" should be transcribed the entry in the left-hand box of form BHE 269d, on the line with the words "Total value" under the column heading "Formal education." This entry should be equal to the sum of the amounts entered in the two preceding columns of form BHE 270d.

FORM BHE 270e: MEDICAL CARE, AND PERSONAL
CARE EXPENSE AND VALUE

This cell card provides for the tabulation of the detailed data on expense and value of two classes: medical care, and personal care.

Medical care

The expense and value of medical care is subdivided into the following 10 items:

Expense -
Physician
Dentist
Occulist, eye glasses
Nurse, hospital room or bed
Medical supplies
Other
Unclassified
Total

Value received as gift or pay
Grand total

The entries for each column should be transcribed from form BHE 269e, under the section heading "Medical care."

In the column headed "Physician" should be transcribed the entry on the line with the words "Grand total" at the bottom of the column headed "Physician" on form BHE 269e.

In the column headed "Dentist" should be transcribed the entry on the line with the words "Grand total" at the bottom of the column headed "Dentist" on form BHE 269e.

In the column headed "Occulist, eye glasses" should be transcribed the entry on the line with the words "Grand total" at the bottom of the column headed "Occulist, eye glasses" on form BHE 269e.

In the column headed "Nurse, hosp. room or bed" should be transcribed the entry on the line with the words "Grand total" at the bottom of the column headed "Nurse, hosp. room or bed" on form BHE 269e.

In the column headed "Medical supplies" should be transcribed the entry on the line with the words "Grand total" at the bottom of the column headed "Medical supplies" on form BHE 269e.

In the column headed "Other" should be transcribed the entry on the line with the words "Grand total" at the bottom of the column headed "Other" on form BHE 269e.

In the column headed "Unclassified" should be transcribed the entry on the line with the words "Grand total" at the bottom of the column headed "Unclassified" on form BHE 269e.

In the column headed "Total" should be transcribed the entry in the left-hand box of form BHE 269e, on the line with the words "Grand total expense" under the column heading "Medical care." This entry should be equal to the sum of the amounts entered in the seven preceding columns of form BHE 270e.

In the column headed "Value rec'd as gift or pay" should be transcribed the entry in the left-hand box of form BHE 269e, on the line with the words "Val.rec'd, gift, pay" under the column heading "Medical care."

In the column headed "Grand total" should be transcribed the entry in the left-hand box of form BHE 269e, on the line with the words "Total value" under the column heading "Medical care." This entry should be equal to the sum of the amounts entered in the two preceding columns of form BHE 270e.

Personal care

The expense and value of personal care is subdivided into the following 6 items:

Expense -

Personal services
Toilet articles, etc.
Unclassified
Total

Value received as gift or pay
Grand total

The entries for each column should be transcribed from form BHE 269e, under the section heading "Personal care."

In the column headed "Personal services" should be transcribed the entry on the line with the words "Grand total" at the bottom of the column headed "Personal services" on form BHE 269e.

In the column headed "Toilet articles, etc.," should be transcribed the entry on the line with the words "Grand total" at the bottom of the column headed "Toilet articles, etc.," on form BHE 269e.

In the column headed "Unclassified" should be transcribed the entry on the line with the words "Grand total" at the bottom of the column headed "Unclassified" on form BHE 269e.

In the column headed "Total" should be transcribed the entry in the left-hand box of form BHE 269e, on the line with the words "Grand total expense" under the column heading "Personal care." This entry should be equal to the sum of the amounts entered in the three preceding columns of form BHE 270e.

In the column headed "Value rec'd as gift or pay" should be transcribed the entry in the left-hand box of form BHE 269e, on the line with the words "Val. rec'd, gift, pay" under the column heading "Personal care."

In the column headed "Grand total" should be transcribed the entry in the left-hand box of form BHE 269e, on the line with the words "Total value" under the column heading "Personal care." This entry should be equal to the sum of the amounts entered in the two preceding columns of form BHE 270e.

FORM BHE 270f: AUTOMOBILE, AND OTHER
TRANSPORTATION EXPENSE AND VALUE

This cell card provides for the tabulation of the detailed data on expense and value of two classes: automobile, and other transportation.

Automobile

The expense and value of automobile is subdivided into the following 10 items:

Expense -
 Net purchase price
 Operating expense -
 Gasoline, oil
 Tires, tubes, repairs
 Accessories
 Insurance, other
 Unclassified
 Total

Total expense

Value received as gift or pay

Grand total

The entries for each column should be transcribed from form BHE 269f, under the section heading "Automobile."

In the column headed "Net purchase price" should be transcribed the entry on the line with the words "Net purchase price" under item 8, "Expense for family use", on form BHE 269f.

In the column headed "Gasoline, oil" under the section heading "Operating expense" should be transcribed the entry on the line with the words "Gasoline, oil" under item 8, "Expense for family use", on form BHE 269f.

In the column headed "Tires, tubes, repairs" under the section heading "Operating expense" should be transcribed the entry on the line with the words "Tires, tubes, repairs" under item 8, "Expense for family use", on form BHE 269f.

In the column headed "Accessories" under the section heading "Operating expense" should be transcribed the entry on the line with the word "Accessories" under item 8, "Expense for family use", on form BHE 269f.

In the column headed "Insurance, other" under the section heading "Operating expense" should be transcribed the entry on the line with the words "Insurance, license, other" under item 8, "Expense for family use", on form BHE 269f.

In the column headed "Unclassified" under the section heading "Operating expense" should be transcribed the entry on the line with the word "Unclassified" under item 8, "Expense for family use", on form BHE 269f.

In the column headed "Total" under the section heading "Operating expense" should be written the sum of the amounts entered in the five preceding columns, under the section heading "Operating expense", of form BHE 270f.

In the column headed "Total" should be transcribed the entry on the line with the words "Total expense (50% of 5)" under item 8, "Expense for family use", on form BHE 269f. This entry should be equal to the sum of the amounts entered in the columns headed "Net purchase price" and "Total" (operating expense) on form BHE 270f. This entry should check also with the amount stated in the left-hand box of form BHE 269f, on the line with the words "Grand total expense" under the column heading "Automobile."

In the column headed "Value rec'd, gift or pay" should be transcribed the entry in the left-hand box of form BHE 269f, on the line with the words "Value rec'd as gift, pay" under the column heading "Automobile."

In the column headed "Grand total" should be transcribed the entry in the left-hand box of form BHE 269f, on the line with the words "Total value" under the column heading "Automobile." This entry should be equal to the sum of the amounts entered in the two preceding columns of form BHE 270f.

Other transportation

The expense and value of transportation other than automobile is subdivided into the following 6 items:

Expense -
Local travel
Other
Unclassified
Total

Value received as gift or pay
Grand total

The entries for each column should be transcribed from form BHE 269f, under the section heading "Other transportation."

In the column headed "Local travel" should be transcribed the entry on the line with the words "Grand total" at the bottom of the column headed "Local travel" on form BHE 269f.

In the column headed "Other" should be transcribed the entry on the line with the words "Grand total" at the bottom of the column headed "Other" on form BHE 269f.

In the column headed "Unclassified" should be transcribed the entry on the line with the words "Grand total" at the bottom of the column headed "Unclassified" on form BHE 269f.

In the column headed "Total" should be transcribed the entry in the left-hand box of form BHE 269f, on the line with the words "Grand total expense" under the column heading "Other trans." This entry should be equal to the sum of the amounts entered in the three preceding columns of form BHE 270f.

In the column headed "Value rec'd, gift or pay" should be transcribed the entry in the left-hand box of form BHE 269f, on the line with the words "Value rec'd as gift, pay" under the column heading "Other trans."

In the column headed "Grand total" should be transcribed the entry in the left-hand box of form BHE 269f, on the line with the words "Total value" under the column heading "Other trans." This entry should be equal to the sum of the amounts entered in the two preceding columns of form BHE 270f.

FORM BHE 270g: TOBACCO, UNITEMIZED PERSONAL EXPENSE,
AND OTHER FAMILY EXPENSE AND VALUE

This cell card provides for the tabulation of the detailed data on expense and value of three classes: tobacco, unitemized personal expense, and other family expense.

Tobacco

The expense and value of tobacco is subdivided into the following 4 items:

Total expense
Value furnished by farm
Value received as gift or pay
Grand total

The entries for each column should be transcribed from the left-hand box of form BHE 269e, under the column heading "Tobacco."

In the column headed "Total expense" should be transcribed the entry in the left-hand box of form BHE 269e, on the line with the words "Grand total expense" under the column heading "Tobacco."

In the column headed "Value furn. by farm" should be transcribed the entry in the left-hand box of form BHE 269e, on the line with the words "Value furn. by farm" under the column heading "Tobacco."

In the column headed "Value rec'd, gift or pay" should be transcribed the entry in the left-hand box of form BHE 269e, on the line with the words "Val. rec'd, gift, pay" under the column heading "Tobacco."

In the column headed "Grand total" should be transcribed the entry in the left-hand box of form BHE 269e, on the line with the words "Total value" under the column heading "Tobacco." This entry should be equal to the sum of the amounts entered in the three preceding columns of form BHE 270g.

Unitemized personal expense

In the column headed "Unitemized personal expense" should be transcribed the entry in the left-hand box of form BHE 269e, on the line with the words "Total value" under the column heading "Unitemized personal expense."

Other family expense

The expense and value of other family expense is subdivided into the following 7 items:

Expense -

Funerals, cemetery
Garden seeds
Other
Unclassified
Total

Value received as gift or pay
Grand total

The entries for each column should be transcribed from form BHE 269f, under the section heading "Other family expense."

In the column headed "Funerals, cemetery" should be transcribed the entry on the line with the words "Grand total" at the bottom of the column headed "Funerals, cemetery" on form BHE 269f.

In the column headed "Garden seeds" should be transcribed the entry on the line with the words "Grand total" at the bottom of the column headed "Garden seeds" on form BHE 269f.

In the column headed "Other" should be transcribed the entry on the line with the words "Grand total" at the bottom of the column headed "Other" on form BHE 269f.

In the column headed "Unclassified" should be transcribed the entry on the line with the words "Grand total" at the bottom of the column headed "Unclassified" on form BHE 269f.

In the column headed "Total" should be transcribed the entry in the left-hand box of form BHE 269f, on the line with the words "Grand total expense" under the column heading "Other family." This entry should be equal to the sum of the amounts entered in the four preceding columns of form BHE 270g.

In the column headed "Value rec'd, gift or pay" should be transcribed the entry in the left-hand box of form BHE 269f, on the line with the words "Value rec'd as gift, pay" under the column heading "Other family."

In the column headed "Grand total" should be transcribed the entry in the left-hand box of form BHE 269f, on the line with the words "Total value" under the column heading "Other family." This entry should be equal to the sum of the amounts entered in the two preceding columns of form BHE 270g.

INSTRUCTIONS FOR USE OF FORM BHE 271

One copy of this form, "Summary cell card: Total expense for family living", should be filled in for a group of families of a specific income and family type classification. After the card has been completely transcribed, the edge opposite all encircled entries on the margins should be cut out; see instructions in Supplement D.

Form BHE 271 provides for the summary of data on the 16 classes of total expense for family living, as transcribed on forms BHE 269a-f, for 25 families of the same cell classification. If the number of families in a specific cell group exceeds 25, additional cards should be used.

If the total money income class is not known for the majority of the families included in the analysis, the account books may be classified and analyzed by value of family living. In such event, the forms would be filled for a group of families of a specific value of family living and family type classification.

On this form should be tabulated the data on total expense for family living. No data on value furnished by farm or value received as gift or pay are to be transcribed.

Cell classification

In the upper right-hand corner of form BHE 271 should be entered the family type and total family income classification, which determines the group of account books to be transcribed on the form.

If the account books are classified by family type and total family income, the average value* of family living for the families should be determined.

If the account books are classified by family type and value of family living, there should be no entry for total family income.

Family type. The family type classification should be the same as used on forms BHE 270a-g; see instructions on page 38.

Total family income. The total family income classification should be the same as used on forms BHE 270a-g; see instructions on page 39.

Value of family living. If the account books are classified by value of family living, instead of by total family income, the value of family living classification should be the same as used on forms BHE 270a-g; see instructions on page 39.

* See instructions on page 40

Supplementary data on
right-hand margin

Family type. The appropriate entry corresponding to the family type of the families to be included on the specific copy of form BHE 271, as entered in the upper right-hand corner, should be encircled on the right-hand margin. The detailed description of the entries on the cell card is given in chart 1 of Supplement A. An example of this type of entry is as follows: "(2,3)." ."

Total family income. The appropriate entry corresponding to the total family income of the families to be included on the specific copy of form BHE 271, as entered in the upper right-hand corner, should be encircled on the right-hand margin. The detailed description of the entries on the cell card is given in chart 2 of Supplement A. An example of this type of entry is as follows: "(500-
750-)." ."

Value of family living. If the account books are analyzed by value of family living, instead of by total family income, the appropriate entry corresponding to the value of family living of the families to be included on the specific copy of form BHE 271, as entered in the upper right-hand corner, should be encircled on the right-hand margin. The detailed description of the entries on the cell card is given in chart 3 of Supplement A. An example of this type of entry is as follows: "(500-
750-)." ."

Average value of family living. The appropriate entry corresponding to the average value of family living, as entered in the upper right-hand corner when total family income is being used for cell classification, should be encircled on the right-hand margin. The letters "AV" should be entered below the amount. An example of this type of entry is as follows: "(500-
750-
AV)." ."

Account book number

The account books should be entered in numerical order on form BHE 271. The account book number, identifying each account book, should be entered in the first column under the column heading "Account book number." The data relating to the specific account book should be entered on the line with its account book number.

Provision has been made for the entry of 25 account books on each form. If the number of families in the specific cell exceeds 25, additional copies of the forms should be used.

Total expense for family living

The expense for family living is subdivided into 16 items. The entries for each column should be transcribed from items 15-30 of column (a) of Section D of form BHE 269g.

<u>Item</u>	<u>Class</u>
15a	Food
16a	Furnishings, equipment
17a	Household operation
18a	Housing
19a	Clothing
20a	Reading
21a	Gifts, welfare
22a	Recreation
23a	Formal education
24a	Medical care
25a	Personal care
26a	Automobile
27a	Other transportation
28a	Tobacco
29a	Unitemized personal expense
30a	Other family expense

In the column headed "Grand total" should be transcribed the entry in item 31a of form BHE 269g. This entry should be equal to the sum of the amounts entered in the 16 preceding columns of form BHE 271.

Total

The entries in each column of form BHE 271 should be added, the totals being entered at the bottom of each column on the line with the word "Total."

INSTRUCTIONS FOR USE OF FORMS BHE 276a-b

These forms should be used for the special analysis of clothing expense. If sufficient detail on clothing expenditure is given in the account books included in the analysis, this detailed tabulation of clothing expense for each member of the family should be made.

FORM BHE 276a: TRANSCRIPTION CARD
INDIVIDUAL CLOTHING EXPENSE

One copy of this form should be filled in for each member of the economic family. After the card has been completely transcribed, the edge opposite all encircled entries on the margins should be cut out; see instructions in Supplement D.

The form provides for the transcription and summary of all expense for items of clothing for an individual member of the economic family. The value of clothing received as gift or pay should be entered also for each item of clothing.

Account book number

The account book number of the family of which the individual is a member, should be entered in the upper right-hand corner of the form, on the line with the words "Account book no."

Name of county

The name of the county in which the farm operated by the account book keeper is located should be entered in the upper right-hand corner on the line with the words "Name of county."

Items of clothing

The expense for clothing for the individual should be subdivided into the following items:

<u>Column heading</u>	<u>Items to be included</u>
Hats, caps, berets -----	all headwear
Coats, other wraps -----	coats, raincoats, jackets, sweaters, furs, and all other wraps except coats sold as part of suits

<u>Column heading</u>	<u>Items to be included</u>
Dresses, skirts (females) -----	women's suits, dresses, skirts, blouses, aprons; all types of dresses, smocks, and coveralls for girls and women; any two or three piece suit sold as a unit, even though it includes an outer wrap
Suits, shirts (males) -----	men's suits, trousers, overalls, shirts
Sportswear -----	bathing suits, beach kimonos, riding habits, other special sportswear; shorts, baseball or football uniforms; Boy Scout uniforms and other special clothing for participating in sports
Underwear -----	underwear, night-wear, bathrobes, hose; corsets, brassieres, garters, lounging robes, pajamas and negligees
Footwear -----	all shoes, boots, galoshes, rubbers; shoe shines and shoe polish; shoe repairs
Accessories -----	gloves, handkerchiefs, umbrellas, purses, ties, jewelry, other accessories
Sewing materials, paid help ---	materials, findings, patterns, paid help for sewing
Cleaning, pressing -----	dry cleaning and pressing; cleaning solvents purchased for home dry cleaning (Note: Laundry bills should not be included here, but entered under Household Operation.)
Other -----	rental of costumes and evening clothes, and all clothing expense not elsewhere classified
Unclassified -----	any expense for the individual listed in the account book column headed "Clothing", if no corresponding entry is stated in the left-hand column of the account book

The expense for clothing for females should be subdivided into 11 items. There should be no entries in the column headed "Suits, shirts (males)."

The expense for clothing for males should be subdivided into 11 items. There should be no entries in the column headed "Dresses, skirts (females)."

The expense for clothing for infants under two years of age should be subdivided into 10 items, to be entered on form BHE 276a as follows:

<u>Column heading</u>	<u>Items to be included</u>
Hats, caps, berets -----	caps, hoods, bonnets
Coats, other wraps -----	coats, baby buntings, capes, snow or sweater suits, sweaters, sacques and all other outdoor wraps
Dresses, skirts (females) -----	dresses, rompers
Suits, shirts (males) -----	(no entries)
Sportswear -----	sun suits
Underwear -----	skirts, gertrudes; shirts, bands; diapers; sleeping garments; stockings
Footwear -----	bootees, shoes
Accessories -----	muslin, rayon, rubber pants and diapers, paper diapers, mittens, leggings, jewelry, and expense for cleaning
Sewing materials, paid help ---	diaper cloth, yarns for knitting and crocheting, all other materials purchased, paid help for sewing
Cleaning, pressing -----	(no entries)
Other -----	layettes (an outfit purchased as a unit, when expense for individual articles cannot be itemized)
Unclassified -----	any expense for the infant listed in the account book column headed "Clothing", if no corresponding entry is stated in the left-hand column of the account book

The entries in each column should be added, the totals being entered on the line with the words "Total expense." The amount of all outstanding bills should be entered for each of the 11* items. The entries for total expense and for outstanding bills should be added, the grand total expense being entered on the line with the words "Grand total."

* Only 10 items for infants.

The value of goods received as gift or pay should be entered for each item on the line with the words "Val. rec'd, gift, pay." If such information is not available for all books, it should be omitted.

Entries in left-hand box

Family type. The family type of the economic family to which the individual belongs, should be entered on the line with the words "Family type." The figure to be entered is stated in item 43 of form BHE 269g.

Total family income. The total family income of the economic family to which the individual belongs, should be entered on the line with the words "Total family income." The amount to be entered is stated in item 44 of form BHE 269g.

Value family living. The value of family living of the economic family to which the individual belongs, should be entered on the line with the words "Value family living." The amount to be entered is stated in item 45 (or item 46)** of form BHE 269g.

Grand total expense. The sum of the grand totals for the 11* items of clothing expense should be entered in the left-hand box on the line with the words "a. Grand total expense."

Value received as gift or pay. The sum of the entries of value received as gift or pay for the 11* items of clothing should be entered in the left-hand box on the line with the words "b. Val. rec'd, gift or pay."

Family clothing expense. The total expense for clothing for the entire family should be entered in the left-hand box on the line with the words "c. Family clothing expense." The amount to be entered is stated in item 19a of form BHE 269g.

Percentage. The percent of the total family clothing cost expended for the designated individual should be entered on the line with the words "d. Percentage (a/c)." This should be computed by dividing the entry in item a. by the entry in item c.

* Only 10 items for infants.

** See instructions on page 36.

Supplementary data on
right-hand margin

Family type. The appropriate entry corresponding to the family type of the economic family to which the individual belongs, as entered in the left-hand box on the line with the words "Family type", should be encircled on the right-hand margin. The detailed description of the entries on the transcription card is given in Chart 1 of Supplement A.

Total family income. The appropriate entry corresponding to the total income of the family to which the individual belongs, as entered in the left-hand box on the line with the words "Total family income", should be encircled on the right-hand margin. The detailed description of the entries on the transcription card is given in Chart 2 of Supplement A.

Value family living. The appropriate entry corresponding to the value of family living of the family to which the individual belongs, as entered in the left-hand box on the line with the words "Value family living", should be encircled on the right-hand margin. The detailed description of the entries on the transcription card is given in Chart 3 of Supplement A.

Supplementary data on
lower margin

Relationship. The appropriate entry corresponding to the relationship of the individual in the economic family should be encircled on the lower margin. The data on relationship are stated in column (a) of Section A of form BHE 267c. The detailed description of the entries on the transcription card is given in chart 27 of Supplement A.

Sex. The appropriate entry corresponding to the sex of the individual should be encircled on the lower margin. The information is stated in column (b) of Section A of form BHE 267c. The detailed description of the entries on the transcription card is given in chart 28 of Supplement A.

Age. The appropriate entry corresponding to the age, in years, of the individual should be encircled on the lower margin. The information is stated in column (c) of Section A of form BHE 267c. The detailed description of the entries on the transcription card is given in chart 29 of Supplement A.

Occupation. The appropriate entry corresponding to the occupation of the individual should be encircled on the lower margin. The data are stated in column (e) of Section A of form BHE 267c.

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1. The first part of the report is a general statement of the work done during the year. It is a summary of the work of the various departments and of the progress of the various projects. It is a statement of the work done during the year, and is a summary of the work of the various departments and of the progress of the various projects.

2. The second part of the report is a statement of the work done during the year. It is a summary of the work of the various departments and of the progress of the various projects. It is a statement of the work done during the year, and is a summary of the work of the various departments and of the progress of the various projects.

3. The third part of the report is a statement of the work done during the year. It is a summary of the work of the various departments and of the progress of the various projects. It is a statement of the work done during the year, and is a summary of the work of the various departments and of the progress of the various projects.

4. The fourth part of the report is a statement of the work done during the year. It is a summary of the work of the various departments and of the progress of the various projects. It is a statement of the work done during the year, and is a summary of the work of the various departments and of the progress of the various projects.

5. The fifth part of the report is a statement of the work done during the year. It is a summary of the work of the various departments and of the progress of the various projects. It is a statement of the work done during the year, and is a summary of the work of the various departments and of the progress of the various projects.

6. The sixth part of the report is a statement of the work done during the year. It is a summary of the work of the various departments and of the progress of the various projects. It is a statement of the work done during the year, and is a summary of the work of the various departments and of the progress of the various projects.

1892

The detailed description of the entries on the transcription card is given in chart 30 of Supplement A.

Supplementary data on
left-hand margin

Individual total clothing expense. The appropriate entry corresponding to the individual total clothing expense should be encircled on the left-hand margin. The data are stated in the left-hand box on the line with the words "a. Grand total expense." The detailed description of the entries on the transcription card is given in chart 31 of Supplement A.

FORM BHE 276b: DETAILED CELL CARD
INDIVIDUAL CLOTHING EXPENSE

One copy of this form should be filled in for a group of individuals of a specific relationship and age group, who are members of families of a specific income and family type classification. After the card has been completely transcribed, the edge opposite all encircled entries on the margins of the card should be cut out; see instructions in Supplement D.

The form provides for the tabulation of the detailed data on individual clothing expense, as transcribed on form BHE 276a, for 25 individuals of the same cell classification. If the number of individuals in a specific cell group exceeds 25, additional cards should be used.

If the total money income class is not known for the majority of the families included in the analysis, the cell classification should be based on value of family living instead of total family income.

Cell classification

In the proper spaces in the upper left- and right-hand corners of each copy of form BHE 276b should be entered the relationship, age group, family type, and total family income class (or value of family living), which determine the group of individuals, whose clothing expense is to be transcribed on the specific card.

If the account books are classified by value of family living, there should be no entry for total family income.

The individual clothing expenditures transcribed on form BHE 267a should be analyzed according to the following cell classifications:

Relationship	Age group	Family type	Total family income*
Husbands	(all combined)	1	Under \$500
		1	\$500-999
		1	1000 and over
		2,3	Under \$500
		2,3	\$500-999
		2,3	1000 and over
		4,5	Under \$500
		4,5	\$500-999
		4,5	1000 and over
		6,7	Under \$500
		6,7	\$500-999
		6,7	1000 and over
		Other	Under \$500
		Other	\$500-999
		Other	1000 and over
Wives	(Same as <u>husbands</u> ; 15 cell groups)		
Other males	2-5 years	(All combined)	Under \$500
	2-5		\$500-999
	2-5		1000 and over
	6-11 years		Under \$500
	6-11		\$500-999
	6-11		1000 and over
	12-15 years		Under \$500
	12-15		\$500-999
	12-15		1000 and over
	16-29 years		Under \$500
	16-29		\$500-999
	16-29		1000 and over
	30 and over		Under \$500
	30 and over		\$500-999
	30 and over		1000 and over
Other females	(Same as <u>other males</u> ; 15 cell groups)		
Infants	(Under 2 years)	(All combined)	Under \$500
			\$500-999
			1000 and over

* Or value of family living, if this is used instead of total family income.

Relationship. The five groups of relationship classification are as follows:

- Husbands
- Wives
- Other males
- Other females
- Infants

The relationship group should be entered in the upper left-hand corner of the particular form BHE 276b. The individual clothing expense data entered on the form should be from individuals of the specified relationship group.

The proper individual clothing expense data to be entered should be obtained by sorting* the completed copies of form BHE 276a, according to the punched edge on the lower margin under the heading "Relationship."

Age. The three relationship groups of husbands, wives, and infants should be analyzed by all age groups combined. The words "All" should be entered in the upper left-hand corner of the particular form BHE 276b. No sorting of the completed copies of form BHE 276a should be made.

Breakdown by age groups should be made for only two relationship groups; other males and other females. The five groups of age classification are as follows:

- 2-5 years
- 6-11
- 12-15
- 16-29
- 30 and over

The age group should be entered in the upper left-hand corner of the particular form BHE 276b. The individual clothing expense data entered on the form should be from individuals of the specified age group. The proper individual clothing expense data to be entered should be obtained by sorting* the completed copies of form BHE 276a, according to the punched edge on the lower margin under the heading "Age."

Family type. The three relationship groups of other males, other females, and infants should be analyzed by all family types combined. The word "All" should be entered in the upper right-hand corner of the particular form BHE 276b. No sorting of the completed copies of form BHE 276a should be made.

* For method of sorting, see instructions in Supplement D.

Breakdown by family type groups should be made for only two relationship groups: husbands, and wives. The five groups of family type classification are as follows:

1
2,3
4,5
6,7
Other

The family type group should be entered in the upper right-hand corner of the particular copy of form BHE 276b. The individual clothing expense data entered on the form should be from individuals who are members of families of the specified family type group. The proper individual clothing expense data to be entered should be obtained by sorting* the completed copies of form BHE 276a according to the punched edge on the right-hand margin under the heading "Family type."

Total family income. All of the individual clothing expense data should be analyzed according to three groups of total family income classification. The three groups are as follows:

Under \$500
\$500-999
1000 and over

The total family income group should be entered in the upper right-hand corner of the particular form BHE 276b. The individual clothing expense data entered on the form should be from individuals who are members of families having the specified total family income.

The proper individual clothing expense data to be entered should be obtained by sorting* the completed copies of form BHE 276a according to the punched edge on the right-hand margin under the heading "Total family income."

Value of family living. If the value of family living, instead of total family income, is used in the analysis, all of the individual clothing expense data should be analyzed according to the three following groups:

Under \$500
\$500-999
1000 and over

The value of family living group should be entered in the upper right-hand corner of the particular form BHE 276b. The individual clothing expense data entered on the form should be from individuals who are members of families having the specified value of family living.

The proper individual clothing expense data to be entered should be obtained by sorting* the completed copies of form BHE 276a, according to the punched edge on the right-hand margin under the heading "Value family living."

* For method of sorting, see instructions in Supplement D.

Supplementary data on
right-hand margin

Family type. The appropriate entry corresponding to the family type of the families of the individuals to be included on the specific copy of form BHE 276b, as entered in the upper right-hand corner, should be encircled on the right-hand margin. The detailed description of the entries on the cell card is given in chart 1 of Supplement A.

If the word "All" is entered in the upper right-hand corner, no entry should be encircled on the right-hand margin.

Total family income. The appropriate entry corresponding to the total family income of the families of the individuals to be included on the specific copy of form BHE 276b, as entered in the upper right-hand corner, should be encircled on the right-hand margin. The detailed description of the entries on the cell card is given in chart 2 of Supplement A.

Value of family living. If the account books are analyzed by value of family living, instead of by total family income, the appropriate entry corresponding to the value of family living of the families of the individuals to be included on the specific copy of form BHE 276b, as entered in the upper right-hand corner, should be encircled on the right-hand margin. The detailed description of the entries on the cell card is given in chart 3 of Supplement A.

Supplementary data on
lower margin

Relationship. The appropriate entry corresponding to the relationship of the individuals to be included on the specific copy of form BHE 276b, as entered in the upper left-hand corner, should be encircled on the lower margin. The detailed description of the entries on the cell card is given in chart 27 of Supplement A.

Age. The appropriate entry corresponding to the age, in years, of the individuals to be included on the specific copy of form BHE 276b, as entered in the upper left-hand corner, should be encircled on the lower margin. The detailed description of the entries on the cell card is given in chart 29 of Supplement A.

If the word "All" is entered in the upper left-hand corner, no entry should be encircled on the lower margin.

Account book number

The account books should be entered in numerical order on form BHE 276b. The account book number, identifying each account book, should be entered in the first column under the column heading "Account book number." The data relating to the specific account book should be entered on the line with its account book number.

Provision has been made for the entry of 25 account books on each form. If the number of individuals in the specific cell exceeds 25, additional copies of the forms should be used.

Individual clothing items

The expense for individual clothing is subdivided into the following items:

- Hats, caps, berets
- Coats, other wraps
- Dresses, skirts (females)
- Suits, shirts (males)
- Sportswear
- Underwear
- Footwear
- Accessories
- Sewing materials, paid help
- Cleaning, pressing
- Other
- Unclassified

The entries for each column should be transcribed from form BHE 276a.

In the column headed "Total indiv. expense (a)" should be transcribed the entry in the left-hand box of form BHE 276a, on the line with the words "a. Grand total expense." This entry should be equal to the sum of the amounts entered in the preceding 12 columns.

In the column headed "Total family expense (c)" should be transcribed the entry in the left-hand box of form BHE 276a, on the line with the words "c. Family clothing expense."

In the column headed "Percent (a/c)" should be transcribed the entry in the left-hand box of form BHE 276a, on the line with the words "d. Percentage (a/c)." This entry should be equal to the amount in column (a) divided by the amount in column (c).

Total

The entries in each column of form BHE 276b should be added, the totals being entered at the bottom of each column on the line with the word "Total."

SUPPLEMENT A. CHARTS FOR USE WITH FORMS BHE 269a-g,
BHE 270a-g, BHE 271, AND BHE 276a-b

The charts are arranged in numerical order according to their listing in this index. Many of the charts are amplified with footnotes; further amplification will be found in the instructions relating to the particular subject.

INDEX TO CHARTS

Chart number	Description
1	Family type (based on equivalent persons in economic family)
2	Total family income, class (includes money and 'kind')
3	Value family living, class (includes expense, value furnished by farm, and value received as gift or pay; or expense and value furnished by farm)
4	Expense for food per meal per person
5	Money value of food per meal per person
6	Value of home-produced food per meal per person
7	No data; data
8	Water supply, indoor
9	Kitchen sink with drain pipe
10	Toilet
11	Cooking fuel
12	Heating, principal method
13	Lighting
14	Total rooms in dwelling
15	Number of persons per room
16	Dwelling house construction
17	Dwelling house age
18	Tenure
19	Individual clothing cards
20	Education of husband
21	Education of wife
22	Number of children under 16 years of age
23	Radio owned
24	Health insurance
25	Automobile owned
26	Size of operated farm(s)
27	Relationship
28	Sex
29	Age, by groupings (for clothing expense purposes)
30	Occupation
31	Individual total clothing expense class

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CHART 1

FAMILY TYPE

(BASED ON EQUIVALENT PERSONS IN ECONOMIC FAMILY)

Entry on each form	Family type code	Description
1	1	Husband, wife, and no other person
2,3	{2 3	Husband, wife, 1 child under 16, and no other person Husband, wife, 2 children under 16, and no other person
4,5	{4 5	Husband, wife, 1 person 16 or over, and 1 or no other person Husband, wife, 1 child under 16, 1 person 16 or over, and 1 or 2 other persons regardless of age
6,7	{6 7	Husband, wife, 3 or 4 children under 16, and no other person Husband, wife, at least 1 child under 16, and 4 or 5 other persons regardless of age
Other	Other:	a. Husband, wife, and 3 or 4 persons 16 or over b. Husband, wife, and 5 or more persons 16 or over c. Husband, wife, and 7 or more children under 16 d. Husband, wife, 1 or more children under 16, 1 person 16 or over, and other persons regardless of age (families of 9 or more)

Note:

In the event that there is no report (NR) for this item, the account book cannot be used for tabulation purposes, since family type is a basic factor for determining classification.

Data on family and household composition are to be obtained from form BHE 267c. In supplement B of this release is given the method used in the classification of families by type. The proper family type code is to be entered on form BHE 267c on the line following the words "A. Members of Economic Family", as an encircled number or letter, as "⑦", following the coded entry of year-equivalent persons.

The appropriate entry (choice of 8 entries corresponding to 5 holes) is to be encircled on the right-hand margin of forms BHE 269a-g, BHE 270a-g, BHE 271, and BHE 276a-b.

CHART 2

TOTAL FAMILY INCOME, CLASS

(INCLUDES MONEY AND "KIND")

Entry on each form	Description
{ 250	Under \$250
{ 250 -	\$250 - 499
{ 500 -	500 - 749
{ 750 -	750 - 999
{ 1000 -	1,000 - 1,249
{ 1250 +	1,250 and over
NR	No report

Note:

Data are to be obtained from item 44 of form BHE 269g.

The appropriate entry (choice of 7 entries corresponding to 4 holes) is to be encircled on the right-hand margin of forms BHE 269a-g, BHE 270a-g, BHE 271, and BHE 276a-b.

CHART 3

VALUE FAMILY LIVING, CLASS

(INCLUDES EXPENSE, VALUE FURNISHED BY FARM, AND VALUE RECEIVED AS GIFT OR PAY; or EXPENSE, AND VALUE FURNISHED BY FARM)

Entry on each form	Description
{250	Under \$250
{250 -	\$250 - 499
{500 -	500 - 749
{750 -	750 - 999
{1000 -	1,000 - 1,249
{1250 +	1,250 and over
NR	No report

Note:

In the event that there is no report (NR) for this item, the account book cannot be used for tabulation purposes, since value of family living is a basic factor for determining classification.

Data are to be obtained from items 45 or 46 of form BHE 269g; see instructions for use of form BHE 269g.

The appropriate entry (choice of 7 entries corresponding to 4 holes) is to be encircled on the right-hand margin of forms BHE 269a-g, BHE 270a-g, BHE 271, and BHE 276a-b.

CHART 4

EXPENSE FOR FOOD PER MEAL PER PERSON

Entry on BHE 269a	Description
<.0316	Under \$.0316
.0316	\$.0316 - 0.0632
.0633	.0633 - .0948
.0949	.0949 - .1265
.1266	.1266 - .1581
.1582	.1582 - .1898
.1899	.1899 - .2214
.2215	.2215 - .2530
.2531	.2531 - .2847
.2848	.2848 - .3163
.3164 +	.3164 and over
NR	No report

Note:

Data are to be obtained from item 9 of form BHE 269a.

The appropriate entry (choice of 12) is to be encircled on the lower margin of form BHE 269a.

CHART 5

MONEY VALUE OF FOOD PER MEAL PER PERSON

Entry on BHE 269a	Description
<.0316	Under \$0.0316
.0316	\$0.0316 - 0.0632
.0633	.0633 - .0948
.0949	.0949 - .1265
.1266	.1266 - .1581
.1582	.1582 - .1898
.1899	.1899 - .2214
.2215	.2215 - .2530
.2531	.2531 - .2847
.2848	.2848 - .3163
.3164 +	.3164 and over
NR	No report

Note:

Data are to be obtained from item 12 of form BHE 269a.

The appropriate entry (choice of 12) is to be encircled on the lower margin of form BHE 269a.

CHART 6

VALUE OF HOME-PRODUCED FOOD PER MEAL PER PERSON

Entry on BHE 269a	Description
None	No food
<.02	Under \$0.02
.02	\$.02 - .03
.04	.04 - .05
.06	.06 - .07
.08	.08 - .09
.10	.10 - .13
.14	.14 - .17
.18	.18 - .21
.22 +	.22 and over
NR	No report

Note:

Data are to be obtained from item 10 of form BHE 269a.

The appropriate entry (choice of 11) is to be encircled on the left-hand margin of form BHE 269a.

CHART 7

NO DATA: DATA

Entry on BHE 269b and c	Description
No data	No copy of form BHE 267a submitted for the specific family
Data	Form BHE 267a filled in for the specific family

Note:

The appropriate entry (choice of 2) is to be encircled
on the lower margin of forms BHE 269b and c.

CHART 8

WATER SUPPLY, INDOOR

Entry on BHE 269b	Description
For kitchen:	For kitchen:
H & C	Running hot and cold
Cold	Running cold only
Pump	Hand pump only
None	None
For bathtub or shower:	For bathtub or shower:
H & C	Running hot and cold
Cold	Running cold only
Pump	Hand pump only
None	None
NR	No report

Note:

Data are to be obtained from item 7 of form BHE 267a.

The appropriate entries, one under "kitchen" and one under "bathtub or shower" (choice of 4 each), are to be encircled on the lower margin of form BHE 269b. If there is no information given, encircle "NR" only.

If the entry of "No data" on the lower margin of form BHE 269b is encircled (see chart 7), do not encircle any entry for "Water supply, indoor."

CHART 9

KITCHEN SINK WITH DRAIN PIPE

Entry on BHE 269b	Description
Yes	Yes
No	No
NR	No report

Note:

Data are to be obtained from item 8 of form BHE 267a.

The appropriate entry (choice of 3) is to be encircled on the lower margin of form BHE 269b.

If the entry of "No data" on the lower margin of form BHE 269b is encircled (see chart 7), do not encircle any entry for "Kitchen sink."

CHART 10

TOILET

Entry on BHE 269b	Description
Indoor, flush	Indoor, flush
Indoor, other	Indoor, other
Privy	Outdoor (privy)
None	None
NR	No report

Note:

Data are to be obtained from item 9 of form BHE 267a.

The appropriate entry (choice of 5) is to be encircled on the lower margin of form BHE 269b.

If the entry of "No data" on the lower margin of form BHE 269b is encircled (see chart 7), do not encircle any entry for "Toilet."

CHART 11

COOKING FUEL

Entry on BHE 269b	Description
a { Wood Coal Cobs	Wood, coal, cobs (a)
b { Kerosene Gasoline	Kerosene or gasoline (b)
Elect.	Electricity
Gas	Gas
a & b	Wood, coal, or cobs, and kerosene or gasoline (both a and b)
{ Other comb.	Other combinations
NR	No report

Note:

Data are to be obtained from item 10 of form BHE 267a.

The appropriate entry (choice of 7) is to be encircled on the lower margin of form BHE 269b.

If the entry of "No data" on the lower margin of form BHE 269b is encircled (see chart 7), do not encircle any entry for "Cooking fuel."

CHART 12

HEATING, PRINCIPAL METHOD

Entry on BHE 269b	Description
{ Cent. furn.	Central furnace
Stoves	Stoves other than kitchen
F'pl.	Fireplace
K.st.	Kitchen stove only
None	None
NR	No report

Note:

Data are to be obtained from item 11 of form BHE 267a.

The appropriate entry (choice of 6) is to be encircled on the left-hand margin of form BHE 269b.

If the entry of "Stoves" is encircled, the number of stoves other than kitchen is to be written in the circle below the encircled word. An entry of this type would be: (Stoves)

(2)

If the entry of "No data" on the lower margin of form BHE 269b is encircled (see chart 7), do not encircle any entry for "Heating, principal method."

CHART 13

LIGHTING

Entry on BHE 269b	Description
Kerosene	Kerosene
Electricity: power	Electricity: power line
Electricity: home	Electricity: home plant
Other	Other methods
NR	No report

Note:

Data are to be obtained from item 12 of form BHE 267a.

The appropriate entry (choice of 5) is to be encircled on the left-hand margin of form BHE 269b.

If the entry of "No data" on the lower margin of form BHE 269b is encircled (see chart 7), do not encircle any entry for "Lighting."

CHART 14

TOTAL ROOMS IN DWELLING

Entry on BHE 269c	Description
1-3	1 - 3 rooms
4-6	4 - 6 rooms
7-9	7 - 9 rooms
10-12	10 -12 rooms
13 +	13 or more rooms
NR	No report

Note:

Data are to be obtained from item 4 of form BHE 267a.

The appropriate entry (choice of 6) is to be encircled on the lower margin of form BHE 269c.

If the entry of "No data" on the lower margin of form BHE 269c is encircled (see chart 7), do not encircle any entry for "Total rooms in dwelling."

CHART 15

NUMBER OF PERSONS PER ROOM

Entry on BHE 269c	Description
✓ 1.0	Less than 1.0 persons per room
1.0 - 1.9	1.0 - 1.9 persons per room
2.0 - 2.9	2.0 - 2.9 persons per room
3.0 - 3.9	3.0 - 3.9 persons per room
4.0 +	4.0 or more persons per room
NR	No report

Note:

Data are to be obtained from form BHE 267a by dividing the entry in item 5 by the entry in item 4. This number is to be entered in red following the entry in item 5; see instructions for use of form BHE 269c.

The appropriate entry (choice of 6) is to be encircled on the lower margin of form BHE 269c.

If the entry of "No data" on the lower margin of form BHE 269c is encircled (see chart 7), do not encircle any entry for "Number of persons per room."

CHART 16

DWELLING HOUSE CONSTRUCTION

Entry on BHE 269c	Description
Wood	Wood only
Brick	Brick only
Stucco	Stocco only
Other	Other material, including combinations
NR	No report

Note:

Data are to be obtained from item 6 of form BHE 267a.

The appropriate entry (choice of 5) is to be encircled on the lower margin of form BHE 269c.

If the entry of "No data" on the lower margin of form BHE 269c is encircled (see chart 7), do not encircle any entry for "Dwelling house construction."

CHART 17

DWELLING HOUSE AGE

Entry on BHE 269c	Description
< 5	Less than 5 years
5- 9	5 - 9 years
10-14	10 - 14 years
15-19	15 - 19 years
20-29	20 - 29 years
30 +	30 or more years
NR	No report

Note:

Data are to be obtained from item 1 of form BHE 267a.

The appropriate entry (choice of 7) is to be encircled on the lower margin of form BHE 269c.

If the entry of "No data" on the lower margin of form BHE 269c is encircled (see chart 7), do not encircle any entry for "Dwelling house age."

CHART 18

TENURE

Entry on BHE 269c and g	Description
Owner	Owner (owns part or all of land operated)
Renter	Cash-renter or share-renter
Other	Share-cropper or farm laborer
NR	No report

Note:

Data are to be obtained from item 2 of form BHE 267b.

The appropriate entry (choice of 4) is to be encircled on the left-hand margin of form BHE 269c and on the lower margin of form BHE 269g.

CHART 19

INDIVIDUAL CLOTHING CARDS

Entry on BHE 269c	Description
Yes	Individual clothing cards <u>can</u> be filled for each member of the family
No	Individual clothing cards <u>cannot</u> be filled, due to insufficient detail in the account book

Note:

The appropriate entry (choice of 2) is to be encircled on
the left-hand margin of form BHE 269c.

CHART 20

EDUCATION OF HUSBAND

Entry on BHE 269d	Description
None	No formal education
< 9	8 grades or fewer completed
9 +	9 or more grades completed, no college
Coll.	College, 1 year or more
NR	No report

Note:

Data are to be obtained from item 1 (d) of section A of form BHE 267c.

The appropriate entry (choice of 5) is to be encircled on the lower margin of form BHE 269d.

CHART 21

EDUCATION OF WIFE

Entry on BHE 269d	Description
None	No formal education
≤ 9	8 grades or fewer completed
9 +	9 or more grades completed, no college
Coll.	College, 1 year or more
NR	No report

Note:

Data are to be obtained from item 2 (d) of section A of form BHE 267c.

The appropriate entry (choice of 5) is to be encircled on the lower margin of form BHE 269d.

CHART 22

NUMBER OF CHILDREN UNDER 16 YEARS OF AGE
IN THE ECONOMIC FAMILY

Entry on BHE 269d	Description
0	No children
1	1 child
2	2 children
3	3
4	4
5	5
6 +	6 or more
NR	No report

Note:

Data are to be obtained from column (c) of section A of form BHE 267c, by adding together the number of children under 16 years of age. This is number of children, and not year-equivalent persons.

The appropriate entry (choice of 8) is to be encircled on the lower margin of form BHE 269d.

CHART 23

RADIO OWNED

Entry on BHE 269d	Description
Yes	Family owns a radio
No	Family does not own a radio
NR	No report

Note:

Data are to be obtained from item 23 of form BHE 267d.

The appropriate entry (choice of 3) is to be encircled on the left-hand margin of form BHE 269d.

CHART 24

HEALTH INSURANCE

Entry on BHE 269e	Description
Yes	Premiums on health insurance were paid by one or more members of the family.
No	No premiums on health insurance were paid.
NR	Impossible to differentiate whether organization dues and insurance premiums paid included expense for health insurance.

Note :

Data are to be obtained from the itemized family expenditure
in the home account book.

The appropriate entry (choice of 3) is to be encircled on
the left-hand margin of form BHE 269e.

CHART 25

AUTOMOBILE OWNED

Entry on BHE 269f	Description
Yes	Family owns an automobile
No	Family does not own an automobile
NR	No report

Note:

Data are to be obtained from item 17 of form BHE 267d.

The appropriate entry (choice of 3) is to be encircled on the left-hand margin of form BHE 269f.

CHART 26

SIZE OF OPERATED FARM(S)

Entry on BHE 269g	Description
< 3	Under 3 acres
3 - 19	3 - 19 acres
20 - 49	20 - 49
50 - 99	50 - 99
100 -174	100 -174
175 -259	175 -259
260 -499	260 -499
500 -999	500 -999
1000 -4999	1000 -4999
5000 and over	5000 acres and over
NR	No report

Note:

Data are to be obtained from item 1 of form BHE 267b, revised.

The appropriate entry (choice of 11) is to be encircled on the lower margin of form BHE 269g.

CHART 27

RELATIONSHIP OF INDIVIDUAL
IN THE ECONOMIC FAMILY

Entry on BHE 276a and b	Description
H	Husbands
W	Wives
Other M	Other males
Other F	Other females
Inf.	Infants under two (male and female)
NR	No report

Note:

Data are to be obtained from column (a) of section A of form
BHE 267c.

The appropriate entry (choice of 6) is to be encircled on the lower
margin of forms BHE 276a and b.

CHART 28

SEX

Entry on BHE 276a	Description
M	Male
F	Female

Note:

Data are to be obtained from column (b) of section A of form BHE 267c.

The appropriate entry (choice of 2) is to be encircled on the lower margin of form BHE 276 a.

CHART 29

AGE, BY GROUPINGS

(FOR CLOTHING EXPENSE PURPOSES)

Entry on BHE 276a and b	Description
< 2	Under 2 years
2-5	2-5 years
6-11	6-11
12-15	12-15
16-29	16-29
30 +	30 years and over
NR	No report

Note:

Data are to be obtained from column (c) of section A of form BHE 267c.

The appropriate entry (choice of 7) is to be encircled on the lower margin of forms BHE 276a and b.

CHART 30

OCCUPATION

Entry on BHE 276a	Description
B & P	Business or professional worker, salaried or independent
Cler.	Clerical worker
W-E	Wage-earner, including farm foreman and laborer
Home	No earnings from occupation; home (member of economic family not listed as earner and not attending school or college)
Oper.	Farm operator: owner or tenant
Sh. cr.	Farm share-cropper
Stud.	Student (at school or college)
NR	No report

Note:

Data are to be obtained from column (e) of section A of form BHE 267c.

The appropriate entry (choice of 8) is to be encircled on the lower margin of form BHE 276a.

CHART 31

INDIVIDUAL TOTAL CLOTHING EXPENSE, CLASS

Entry on BHE 276a	Description
< 25	Under \$25
25-49	\$25 - 49
50-99	50 - 99
100-149	100 -149
150-199	150 -199
200-249	200 -249
250-299	250 -299
300-399	300 -399
400-499	400 -499
500 +	500 and over
NR	No report

Note:

Data are to be obtained from the left-hand box of form BHE 276a, on the line with the words "a. Grand total expense."

The appropriate entry (choice of 11) is to be encircled on the left-hand margin of form BHE 276a.

SUPPLEMENT B. FAMILY AND HOUSEHOLD COMPOSITION

FAMILY COMPOSITION

Reducing families to year-equivalents

In classifying families so that those which are similar in size may be grouped together for analysis of income and expense, time of membership in economic family as well as number of persons in family must be considered.

A family of five, all members of which were at home during the entire account book year, cannot be considered closely comparable with a family of five of which three persons were members of the economic family only 2 months of the year. To make due allowances for differences in periods of family membership, the number of family members should be reduced to "year-equivalents", on the basis of the number of months spent in the economic family during the account book year.

Fewer than 6 months of membership in the economic family (at home and away from home) are not counted; membership for 6-17 months is counted as one "year-equivalent"; membership for 18-29 months as two years, etc. (See Table A.) Table A, "Conversion of total months of membership in economic family to number of 'year-equivalent persons'", shows the number of months of membership in the economic family that represents 1, 2, 3, and more "year-equivalent" persons, either under 16, or 16 and over (excluding husband and wife).

The number of months each person has been a member of the economic family is the sum of entries in columns (f) and (g) of section A, form BHE 267c.

If either husband or wife, or both, were not members of the economic family for 6 months or longer during the account book year, the family should not be included in the analysis. Any account book taken from such a family should be discarded.

The computation of year-equivalent persons in the economic family is based upon the sum of the number of months all persons of a given age group, under 16 or 16 and over (excluding husband and wife) were members of the family. There should not be a separate computation for each person in a given age group as under 16 or 16 and over. For example, if a family had two grown sons who each spent 5 months (or together spent 10 months) as family members, they would be counted as one "year-equivalent" person. If a separate computation had been made for each son, instead of taking the sum of the time of both as family members (i.e., if each son had been included or excluded as a family member on the basis of his time in the family, regardless of time of membership of the other) both would have been excluded, since each was a family member for fewer than six months. This would have resulted in an under-estimate of family membership.

TABLE A. CONVERSION OF TOTAL MONTHS OF MEMBERSHIP IN ECONOMIC FAMILY
TO NUMBER OF "YEAR-EQUIVALENT" PERSONS

Months of membership in economic family	Number of "year-equivalent" persons in economic family
0 - 5	No person
6 - 17	1
18 - 29	2
30 - 41	3
42 - 53	4
54 - 65	5
66 - 77	6
78 - 89	7
90 - 101	8
102 - 113	9
114 - 125	10
126 - 137	11
138 - 149	12
150 - 161	13

The computation of year-equivalent persons is based upon number of months a person was a member of the economic family (whether at home or away from home), not upon months at home.

The figures showing the total number of year-equivalent persons 16 years of age and over (excluding husband and wife) should be entered in red on form BHE 267c before the words "A. Members of Economic Family." The figure should be preceded by "16" encircled. Thus, the entry for a family having three sons of age 16 and over, who had been at home for a total of 32 months during the year, would be "(16) 3." The entry showing the number of year-equivalent persons under 16 should be made on the same line after the entry showing persons 16 and over, and should be preceded by "U 16" encircled. For example, an entry of this type might be "(U 16) 2." Entry of number of equivalents 16 and older should consistently be made first, followed by entry of the number under 16.

Total year-equivalent persons in the economic family. The number of year-equivalent persons under 16, plus those 16 and over, plus the husband and wife (who represent 2 year-equivalents), gives the total number of year-equivalent persons in the economic family. This number should be entered in red on form BHE 267c on the line following the words "A. Members of Economic Family." Thus, for an economic family composed of a husband, wife, children under 16 representing 2 year-equivalents, and other persons aged 16 and over representing 3 year-equivalents, the entry would be "7."

Classification of families by type

When the number of year-equivalent persons under 16 and the number 16 and over (not counting husband and wife) has been determined and entered on form BHE 267c, the family should be classified by type, as a basis for analysis of data concerning income and expense.

In determining family type, the number of year-equivalent persons under 16, and 16 and over, should be used instead of number of individuals in the family. For example, family type 2 is defined as "husband, wife, 1 child under 16 and no others in the economic family." The child under 16 is a year-equivalent child, not any person of that age regardless of time he was a family member. Hence a family would be classified as of type 2 if there were a husband and wife, and 2 children under 16 who had lived with and been supported by relatives for 7 months of the schedule year, so that the total time both were members of the economic family amounted to only 14 months. Or a family of type 2 might have one child under 16 who was a family member during 6 or more months of the account book year.

The family types used in classifying families are:

<u>Code</u>	<u>Family type</u> (Persons in economic family)
1	Husband and wife and no other person
2	Husband, wife, 1 child under 16, and no other person
3	Husband, wife, 2 children under 16, and no other person
4	Husband, wife, 1 person 16 or over, and 1 or no other person
5	Husband, wife, 1 child under 16, 1 person 16 or over, and 1 or 2 other persons regardless of age
6	Husband, wife, 3 or 4 children under 16, and no other person
7	Husband, wife, at least 1 child under 16, and 4 or 5 other persons regardless of age

a	Husband, wife, and 3 or 4 persons 16 or over
b	Husband, wife, and 5 or more persons 16 or over
c	Husband, wife, and 7 or more children under 16
d	Husband, wife, 1 or more children under 16, 1 person 16 or over, and other persons regardless of age (families of 9 or more)
NR	Family type unknown

Use of Table B for classifying families by type. The proper code number or letter to assign to a family can readily be determined from Table B, "Code numbers or letters assigned to families on basis of number and age of family members, other than husband and wife." Follow down the first column to the appropriate line for the number of year-equivalent persons aged 16 years and over (other than husband and wife); then follow across the row to the column which indicates the number of equivalent persons under 16 years of age in the specific family. The number or letter in the space formed by the intersection of the row and the column is the correct code number (or letter) for the family.

For example, if there are 2 year-equivalent persons 16 years and over (in addition to the husband and wife), and 4 year-equivalent persons under 16 years, the code number for the family is "7." Had there been 5 year-equivalent persons under 16 years of age, the code letter would have been "d."

Entry of family type on form BHE 267c. Following the entry of the total year-equivalent members in the economic family on the line following the words "A. Members of Economic Family", should be entered the appropriate code number or letter for the family type. This number or letter should be encircled. Thus the entry for a family of husband, wife, 3 year-equivalent persons 16 and over, and 2 under 16 would be "(7)."

TABLE B. CODE NUMBERS OR LETTERS ASSIGNED TO FAMILIES ON BASIS OF NUMBER AND AGE OF FAMILY MEMBERS, OTHER THAN HUSBAND AND WIFE

Number of persons (other than husband and wife) 16 years and over	Code assigned families in which the number of persons under 16 years is -								
	0	1	2	3	4	5	6	7	8 and over
0	1	2	3	6	6	7	7	c	c
1	4	4	5	5	7	7	d	d	d
2	4	5	5	7	7	d	d	d	d
3	a	5	7	7	d	d	d	d	d
4	a	7	7	d	d	d	d	d	d
5	b	7	d	d	d	d	d	d	d
6	b	d	d	d	d	d	d	d	d
7	b	d	d	d	d	d	d	d	d
8 and over	b	d	d	d	d	d	d	d	d

The word "person" as used in this table means a year-equivalent member of the economic family.

HOUSEHOLD COMPOSITION

The number of persons in the household, not members of the economic family, is stated in section B of form BHE 267c. This shows the total number of weeks spent in the household by each class of household members not in the economic family, column (p).

If the total roomer-years (with or without board) exceed 10 (520 roomer-weeks), the account book should be discarded, since such a large group of nonrelated persons is not classified as a private family. This rule does not apply to families having more than 10 boarder-years (without room) since the boarders do not live with the family.

The family also should not be included in the analysis if the total number of weeks entered for guests exceeds 26.

- - - - -

An example of form BHE 267c properly marked is attached.

FARM HOME ACCOUNT BOOK ANALYSIS

Account book
number 74

THE FARM HOUSEHOLD

BHE 267c
8/18/37

Name of account keeper A. C. Donald
Address Route #2 New York Tompkins
R. R. State County

Color: ☒ White
☐ Negro
☐ Other

A. MEMBERS OF ECONOMIC FAMILY*

Relationship to farm operator	Sex	Age	Education	Occupation	Months during year	
					At home	Away from home**
(a)	(b)	(c)	(d)	(e)	(f)	(g)
1. Husband	M	47	8 #	Farm operator	12	0
2. Wife	F	45	C #	Home	12	0
3. Son	M	21	XXX	Wage-earner	8	4
4. Son	M	19	XXX	Clerical worker	12	0
5. Son	M	18	XXX	Student	12	0
6. Daughter	F	15	XXX	Student	12	0
7. Son	M	13	XXX	Student	12	0
8.			XXX			
9.			XXX			
10.			XXX			

B. PERSONS IN HOUSEHOLD, NOT MEMBERS OF ECONOMIC FAMILY*

Relationship to farm operator (If unrelated, enter "none") (h)	Status in household				Number of meals furnished per day (n)	Weeks in household (p)
	Boarder (i)	Guest (j)	Hired help			
			Household (k)	Farm (m)		
1. <i>None</i>						
2.						
3.						
4.						
5.						

* The economic family is defined as a group of persons dependent on a common income for the principal items of expense, residing usually under the same roof and sharing the same table. Dependent sons and daughters away at school are considered members of the economic family even though living for most or all of the year elsewhere; other persons, related or unrelated, who do not live in the household are not members even though their sole support comes from the family fund.

** Specify whether food was received as gift or pay during months away from home.

Specify whether: a. No formal education
b. 8 grades or fewer completed
c. 9 grades or more completed, no college
d. College, 1 year or more

SUPPLEMENT C. VALUATION OF HOUSING FURNISHED BY FARM

Two steps are taken in estimating the value of the house furnished the family by the farm during the account book year: First, the present value of the farm home is estimated, and then from this figure is calculated the value of the year's occupancy.

Estimated present value of farm home

The following method is one way of estimating the present value of the farm dwelling. It is necessary to obtain from the farm family the following information.

- (a) Present age of the house
- (b) **Anticipated years of further use of house**
- (c) Estimated cost of its replacement

The method of estimating the present value of the farm home is as follows:

1. Divide the estimated cost of replacement of the house by the estimated number of years of its total life or use, and then
2. Multiply by the estimated period of future use.

For example, the data entered in items 1-3 of form BHE 267a may be as follows:

1. Present age of dwelling house, in years	10 years
2. Estimated number of years of future use of house	30 years
3. Estimated cost of building a new house similar to present dwelling	\$1600

Using the method outlined above, the estimated present value would be \$1200, i.e., \$1600 divided by 40 (estimated total life, 10 + 30) to obtain value of use per year of life; then multiplied by 30 for its anticipated future use.

The operator's estimate of the probable replacement cost of dwelling should be compared with estimates made by the farmers living in similar dwellings in the locality.

If the house is very old and the above method of estimating its value yields a figure apparently below the actual present worth of the dwelling, the entry in this item should be based on the farm family's estimate of its value.

Estimated use value for the year

To estimate the use value for the year it is necessary to differentiate between the owned farm home and the rented farm home. The following simple plan may be used to compute the use (rental) value for a year for each type of farm home.

Owned farm home*. It is estimated that 9 or 10 percent of the estimated present value of the farm family dwelling will cover a reasonable return from money invested, interest on mortgage, taxes and depreciation. (Insurance and repairs are included under house expense; major improvements are considered investments which increase net worth.) Ten percent of the value of the dwelling is computed in the Southeast and Southwest areas, and 9 percent, in all other areas. The larger percentage used in the South is based upon the fact that depreciation is more rapid there than in other sections of the country.

Rented farm home** The percentage used for the rented farm home is 12 percent in the Southeast and Southwest, and 11 percent, in all other areas. The percentage is raised above that for the owned farm home to include insurance and repairs paid for by the landlord rather than by the tenant.

Computation of use value. The estimated present value of the owned farm dwelling should be multiplied by 9 or 10 percent, according to the state represented. For example, if the value of the dwelling was \$750, the use value for the year would be \$75 in South Carolina or \$68 in Vermont. The estimated present value of the rented farm dwelling should be multiplied by 11 or 12 percent, according to the state represented.

Entry of value of housing
on form BHE 267c

The estimated use value should be entered in red on form BHE 267a, following the entry in item 3.

* The account book keeper is an owner; see item 2 of form BHE 267b.

** The account book keeper is a cash-renter, share-renter, share-cropper, or a farm laborer; see item 2 of form BHE 267b.

SUPPLEMENT D. METHOD OF PUNCHING AND SORTING

METHOD OF PUNCHING

A special hand punch should be used to cut out the edge opposite all encircled entries on the margins of each card. An example of the type of punching is as follows:

(a) Before punching

Education of husband					Education of wife				
○	○	○	○	○	○	○	○	○	○
None	9	9+	Coll.	NR	None	9	9+	Coll.	NR

(b) After punching

Education of husband					Education of wife				
○	○	○	○	○	○	○	○	○	○
None	9	9+	Coll.	NR	None	9	9+	Coll.	NR

In (a) is shown a portion of the lower margin of form BHE 269d, with two encircled entries. In (b) the same portion of the card appears after the punching has been done. It will be noted that the holes corresponding to the two encircled entries are open to the edge of the card after the edge has been punched, and all other holes remain intact.

METHOD OF SORTING

The purpose of the holes around the edge of each card is to facilitate the sorting out of groups of like cards. For example, every card which records a family with the education of the husband as "8 grades or fewer completed" has the edge punched corresponding to the encircled entry on the lower margin of form BHE 269d. This makes it possible to sort and assemble at any time cards for all families in which the husband's education is "8 grades or fewer completed."

The upper right-hand corner of each card is clipped off to facilitate stacking. The cards are stacked first with the clipped off corner of all cards in the upper right-hand corner of the stack. Then a small rod, similar to a steel knitting needle, is inserted in the hole labeled "<9" under the heading "Education of husband" on the lower margin of the stack. The rod is lifted, and the cards with the edge punched should be allowed to fall away from the rest of the cards. This will separate all families in which the education of the husband is recorded as "8 grades or fewer completed." Then the rod should be inserted in the hole labeled "9+"; and the operations outlined above completed in order to separate all families in which the husband's education is "9 or more grades completed, no college." In like manner, the rod should be inserted in the hole labeled "Coll.", to separate the families in which the husband's education is "College, 1 year or more"; in the hole labeled "None", to separate the families in which the husband had, "No formal education"; and in the hole labeled "NR", to separate the families for which there is no report on the education of the husband.

Checking

The sorting of the cards should be checked, by sighting along the punched edge of the stack. All cards of the same classification will have the same part of the edge cut out, so that when the cards are re-stacked, a deep groove will appear along the edge of the pile.

Detailed sorting instructions

An example of sorting is to divide the cards according to family type and total family income classification. There are 15 possible cell classifications: 5 groups by family type, each separated into 3 income groups.

Using the completed copies of form BHE 269a as an example, these transcription cards should be sorted according to the 5 groups of family type, and then each of these 5 groups re-sorted according to the 3 groups of total family income. The steps to be followed are:

1. Stack all completed copies of form BHE 269a, with the clipped off section in the upper right-hand corner of the stack.

2. Insert the rod in the hole labeled "1" under the heading "Family type" on the right-hand margin of the stack.

Lift the rod, allowing the cards with the edge punched to fall away from the rest of the cards.

3. Insert the rod in the hole labeled "2,3" under the heading "Family type" on the right-hand margin of the rest of the stack.

Lift the rod, allowing the cards with the edge punched to fall away from the rest of the cards.

4. Repeat the process for the hole labeled "4,5"; for the hole labeled "6,7"; and for the hole labeled "Other."

5. Restack the cards with the punched edge corresponding to the hole labeled "1"; see operation 2.

Check the sorting by sighting along the edge of the stack, to make sure that all cards have the edge punched at the same place.

6. Restack the cards belonging in each of the other 4 piles, and check the sorting of each pile.

7. Using pile "1" from operation 2:

- a. Insert the rod in the hole labeled "4250 " under the
250- .
heading "Total family income" on the right-hand
margin of the pile.

Lift the rod, allowing the cards with the edge punched to fall away from the rest of the pile.

- b. Insert the rod in the hole labeled "500-."
750- .

Lift the rod, allowing the cards with the edge punched to fall away from the rest of the pile.

- c. Insert the rod in the hole labeled "1000-."
1250+ .

All of the remaining cards in the pile should have this edge punched.

8. Using pile "2,3" from operation 3:

Repeat the three operations a, b, and c, listed under 7.

9. Using pile "4,5" from operation 4:

Repeat the three operations, a, b, and c, listed under 7.

10. Using pile "6,7" from operation 4:

Repeat the three operations, a, b, and c, listed under 7.

11. Using pile "Other" from operation 4:

Repeat the three operations, a, b, and c, listed under 7.

12. Restack the cards with the punched edge corresponding to the holes labeled "1" and "250"; see operation 7a.

250-

Check the sorting by sighting along the edge of the stack, to make sure that all cards have the edge punched at the same two places.

13. Restack the cards belonging in each of the other 14 piles, and check the sorting of each pile.

After completing the 13 operations listed above, all of the copies of form BHE 269a will have been sorted into the 15 following cell classifications:

Family type	Total family income
1	Under \$500
1	\$500 - 999
1	1000 and over
2,3	Under \$500
2,3	\$500 - 999
2,3	1000 and over
4,5	Under \$500
4,5	\$500 - 999
4,5	1000 and over
6,7	Under \$500
6,7	\$500 - 999
6,7	1000 and over
Other	Under \$500
Other	\$500 - 999
Other	1000 and over

SUPPLEMENT E. COPIES OF FORMS BHE 267a-d, AND BHE 269h

One copy of each of the following forms should be submitted by the farm family:

BHE 267a	The farm dwelling
BHE 267b	The farm and the family income
BHE 267c	The farm household
BHE 267d	Data supplementary to farm account book entries

Form BHE 269h, "Expenditures itemized in the home account book, not to be transcribed on form BHE 269a-f", should be used as a supplement to form BHE 269g.

Copies of these five forms are attached.

THE UNIVERSITY OF CHICAGO
LIBRARY

CHICAGO, ILL. 60637

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BHE 267a

8/13/37

FARM HOME ACCOUNT BOOK ANALYSIS

Account book

THE FARM DWELLING

number _____

Name of account keeper _____

Address of account keeper _____

R. R.

State

County

1. Present age of dwelling house, in years..... _____
2. Estimated number of years of future use of house..... _____
3. Estimated cost of building a new house similar to present dwelling.. _____
4. Total number of rooms (exclusive of bathroom)..... _____
5. Total number of persons* occupying these rooms..... _____

6. Dwelling house construction material

(check one):

- a. ☐ Wood only
- b. ☐ Brick only
- c. ☐ Stucco only
- d. ☐ Other material, including combinations

(Specify) _____

7. Water supply, indoor

For kitchen (check one):

- a. ☐ Running hot and cold
- b. ☐ Running cold only
- c. ☐ Hand pump only
- d. ☐ None

For bathtub or shower (check one):

- e. ☐ Running hot and cold
- f. ☐ Running cold only
- g. ☐ Hand pump only
- h. ☐ None

8. Kitchen sink with drain pipe (check one):

- a. ☐ Yes
- b. ☐ No

9. Toilet (check one):

- a. ☐ Indoor, flush
- b. ☐ Indoor, other
- c. ☐ Outdoor (privy)
- d. ☐ None

10. Cooking fuel (check one):

- a. ☐ Wood, coal, cobs
- b. ☐ Kerosene or gasoline
- c. ☐ Electricity
- d. ☐ Gas
- e. ☐ Both a. and b.
- f. ☐ Other combinations

11. Heating, principal method (check one):

- a. ☐ Central furnace
- b. ☐ Stoves other than kitchen

Number _____

- c. ☐ Fireplace
- d. ☐ Kitchen stove only
- e. ☐ None

12. Lighting (check one):

- a. ☐ Kerosene
- b. ☐ Electricity: power line
- c. ☐ Electricity: home plant
- d. ☐ Other

* Customary occupants, including family, paid help, roomers, and others, at end of account book year.

FORM 267b
8/18/37

FARM HOME ACCOUNT BOOK ANALYSIS

Account book
number _____

THE FARM AND THE FAMILY INCOME

Name of account keeper _____

Address of account keeper _____
R. R. _____ State _____ County _____

A. SIZE AND TENURE OF OPERATED FARM(S)

1. Total number of acres in farm(s) operated during year _____
2. Tenure of account keeper: (Check one) ☐ Owner*
☐ Cash renter ☐ Share-cropper
☐ Share-renter ☐ Farm laborer

B. FARM FAMILY INCOME DATA

3. Receipts from sale of farm products _____
4. Other money income from farming (AAA or crop control benefits, etc.) _____
5. Farm business expense (operating expense) _____
6. Money earnings from employment, nonfarm _____
7. Other money income, nonfarm _____
 - a. Receipts from outside investments (dividends, interests, etc.) _____
 - b. Grants, pensions, relief _____
 - c. Other nonfarm income _____
8. Business losses, nonfarm _____

C. CHANGE IN FARM INVENTORIES

9. Change in value of crops stored for sale: a. Net increase +
or b. Net decrease -
10. Change in value of livestock on farm: a. Net increase +
or b. Net decrease -

D. CHANGES IN ASSETS AND LIABILITIES

11. Increase in assets _____
 - a. Insurance premiums paid _____
 - b. Other increase _____
12. Decrease in liabilities _____
 - a. R. A. loan payments _____
 - b. Other debt payments _____
13. Decrease in assets _____
14. Increase in liabilities _____
 - a. R. A. loan increase _____
 - b. Other debt increase _____

* Owns all or part of land operated.

BHE 267c

3/18/37

FARM HOME ACCOUNT BOOK ANALYSIS

Account book

THE FARM HOUSEHOLD

number _____

Name of account keeper _____

Color: ☐ White

Address _____

☐ Negro

R. R. _____

State _____

County _____

☐ Other

A. MEMBERS OF ECONOMIC FAMILY*

Relationship to farm operator (a)	Sex (b)	Age (c)	Education (d)	Occupation (e)	Months during year	
					At home (f)	Away from home** (g)
1. Husband	M		#			
2. Wife	F		#			
3.			xxx			
4.			xxx			
5.			xxx			
6.			xxx			
7.			xxx			
8.			xxx			
9.			xxx			
10.			xxx			

B. PERSONS IN HOUSEHOLD, NOT MEMBERS OF ECONOMIC FAMILY*

Relationship to farm operator (If unrelated, enter "none") (h)	Status in household				Number of meals furnished per day (n)	Weeks in household (p)
	Boarder (i)	Guest (j)	Hired help			
			Household (k)	Farm (m)		
1.						
2.						
3.						
4.						
5.						

* The economic family is defined as a group of persons dependent on a common income for the principal items of expense, residing usually under the same roof and sharing the same table. Dependent sons and daughters away at school are considered members of the economic family even though living for most or all of the year elsewhere; other persons, related or unrelated, who do not live in the household are not members even though their sole support comes from the family fund.

** Specify whether food was received as gift or pay during months away from home.

Specify whether: a. No formal education
b. 8 grades or fewer completed
c. 9 grades or more completed, no college
d. College, 1 year or more

BHE 267d
8/16/37

FARM HOME ACCOUNT BOOK ANALYSIS

Account book
number _____DATA SUPPLEMENTARY TO FARM HOME ACCOUNT BOOK ENTRIES

Name of account keeper _____

Address of account keeper _____
R. R. _____ State _____ County _____

A. VALUE OF GOODS AND SERVICES RECEIVED AS GIFT OR PAY, and

AMOUNT OF OUTSTANDING BILLS AT END OF ACCOUNT BOOK YEAR, BY ITEMS OF FAMILY LIVING

Item	Value (a)	Unpaid bills (b)	Item	Value (a)	Unpaid bills (b)
1. Food			9. Formal education		
2. Furnishings, equip.			10. Medical care		
3. Household operation			11. Personal care		
4. Housing			12. Automobile		
5. Clothing			13. Other trans.		
6. Reading			14. Tobacco		
7. Gifts, welfare			15. Other family exp.		
8. Recreation			16. Total (Items 1-15)		

B. AUTOMOBILE OWNERSHIP

17. Do you own an automobile? Yes ☐ No ☐18. Was it purchased during the account book year? Yes ☐ No ☐If yes, state: a) gross purchase value \$ _____

and b) trade-in value of old car..... \$ _____

19. Is operating expense for automobile as entered in home ac-
count book for: a) total use; farm business, and family.. Yes ☐ No ☐or b) family use only..... Yes ☐ No ☐20. If no automobile operation expense is entered in the home
account book, what amount should be entered for family
use of auto? \$ _____

C. OTHER TRANSPORTATION

21. Is the expense for family use of the horse and buggy entered
in the home account book? Yes ☐ No ☐22. If no, what amount should be entered for family use of
such? \$ _____

D. RADIO OWNERSHIP

23. Do you own a radio? Yes ☐ No ☐24. Was it purchased during the account book year? Yes ☐ No ☐If yes, state: a) gross purchase value..... \$ _____

and b) trade-in value of old radio..... \$ _____

EXPENDITURES ITEMIZED IN THE HOME ACCOUNT BOOK.

Account book
number

NOT TO BE TRANSCRIBED ON FORMS BHE 269a-f
(Supplement to form BHE 269g)

[illegible]

Farm business expense (2a).....	\$ _____\$ _____
Insurance premiums paid (35a)....	_____ _____
Other increase in assets(35b)....	_____ _____
Other decrease in liabilities(36b)	_____ _____

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U. S. DEPARTMENT OF AGRICULTURE
BUREAU OF HOME ECONOMICS
Washington, D. C.

RECOMMENDATIONS FOR THE ANALYSIS OF
FARM HOME ACCOUNT BOOKS

(These recommendations have been formulated as a result of the Conference on Analysis of Household Account Books, held in Washington on December 18 and 19, 1936, by the Bureau of Home Economics, the Extension Service, and the Resettlement Administration.)

PURPOSE OF THE RECOMMENDATIONS

The committee desires to increase the usefulness of farm home account book summaries -

To the farm family, by helping it: to summarize its own book in such a form as will permit the comparison of expenditures for family living and for business with the increase or decrease in net worth; to make a budget for the following year with reference to the past year's expenditures; to compare its living expenses with those of other families;

To educational agencies seeking to improve farm family living, by providing them with a picture of the levels of living of rural groups which will serve as a sound basis for their programs;

To persons or agencies engaged in agricultural planning, by providing them with analyses of farm family living which are of fundamental importance for such plans.

IMPORTANCE OF A UNIFORM AND ADAPTABLE PLAN OF ANALYSIS

In setting up the following plans for analysis of family accounts, the aim has been to make the best possible use of the account books available. Unless large numbers of books are collected the less complete books must be included with the more complete, and tabulation of data must be adjusted accordingly.

Probably few of this year's family account books will furnish all of the data desired. Where actual figures are not given in farm family account books or other sources, estimates may be substituted in order to make classifications according to income or value of family living. Classifications based upon estimates should be clearly indicated as such in reports. Where both farm and home accounts have been kept under super-

vision, however, it may be possible to obtain income figures for the suggested plan of analysis.

In order to obtain a nation-wide picture of levels of living, and to compare findings from studies of farm family expense in different states it is important that there be some uniformity in the analysis methods of the different agencies working in this field. Classification of families by income and family type, classification of items of expense, and procedures for the inclusion and valuation of farm-furnished goods should be standardized. This does not preclude special studies in any area, since variations in procedures may be made within the standard framework. Since studies of farm family living now are being made through account books kept under the supervision of the Extension Service and of the Resettlement Administration, and through the nation-wide Study of Consumer Purchases ^{1/} being carried on by the Bureau of Home Economics, it has seemed desirable for these three agencies to work together on plans for analysis of family living data.

RECOMMENDED ANALYSIS PROCEDURE

- I. It is recommended that families be classed according to income for the analysis of family expenditures, if possible. Total family income, including both money and non-money income, should be used as a basis for such a classification.

In order to attain some uniformity in analyses it is suggested that:

- A. The income intervals chosen should be \$250 or multiples thereof as, for example:

Under	\$ 250		Under	\$ 500
\$ 250 -	499		\$ 500 -	999
500 -	749		1,000 -	1,499
750 -	999	These may be	1,500 -	1,999
1,000 -	1,249	combined	2,000 -	2,499
1,250 -	1,499	into:	2,500 -	2,999
1,500 -	1,749		3,000 and over	
1,750 -	1,999			
2,000 -	2,249			
2,250 -	2,499			
2,500 -	2,999			
3,000 -	3,499			
5,000 -	7,499			
7,500 -	9,999			
10,000 -	14,999			
15,000 -	19,999			
20,000 and over				

^{1/} This is a cooperative study, carried on by the Bureau of Home Economics, the Bureau of Labor Statistics, the National Resources Committee, and the Works Progress Administration.

B. Income, as computed, should include both money and non-money income as defined below:

1. Money income which is composed of:

- a. Net farm money income which is gross farm income from the sale of farm products and from AAA benefits (but not including farm loans), minus farm operation expenses;
- b. Net money income from other sources which includes wages for work off the home farm, interest, returns from investments, and all other money income exclusive of capital gains.

2. Non-money income: which is composed of:

- a. Value of food, fuel, ice and other products furnished by the farm for family use. 2/
- b. Value of housing furnished by the farm for family use. 3/
- c. Substantial gifts or quantities of materials for family use received as pay, such as food, clothing, furnishings.
- d. Value of increase during the account book year of crops stored or increase of livestock. 4/ (If value decreased during year, the amount of the decrease should be subtracted from total income.)

II. It is recommended that "the value of family living" be used in place of income as a basis for classification of families if data concerning income are not available. It is suggested that:

- A. The same monetary intervals should be used for value of family living as were recommended for income, i.e., \$250 intervals or multiples thereof.
- B. The "value of family living" should include: 1. Value of goods and services purchased for family living or the family's

-
- 2/ For procedure in calculating this quantity, see below under side-heading: Valuation of products furnished by the farm.
- 3/ For procedure in calculating this quantity, see p. 4, under side-heading: Valuation of housing furnished by farm.
- 4/ For procedure in estimating increase or decrease in the inventory of crops stored for sale or of livestock, see p. 7, under side-heading: Valuation of inventory changes.

expenditures for the year; 2. Value of goods and services furnished by the farm and of those received as gift or pay.

1. Family living expenditures

Including: All goods and services bought for family living at purchase price plus sales tax (if any) regardless of whether the bills were fully paid before the end of the account book year; the portion of expenses for the automobile and its operation attributable to family use.

Excluding: All farm expenses; the portion of automobile expense attributable to farm or other business uses; "savings", investments, life insurance, payments of debts incurred previous to the beginning of the schedule year; structural additions to home, which are considered "investments."

2. Value of goods home-produced or received as gift or pay

Including: Money value of housing, food and all other goods furnished by the farm for the use of the family; value of goods and services received as gift or pay.

III. It is recommended that housing, food and other items of family living furnished by the farm or received as gift or pay be valued as follows:

A. Valuation of products furnished by the farm

Products furnished by the farm for family living may include food, fuel, ice, wool, tobacco, and other items. Various methods of valuation of such products have been used in farm family living studies. The purpose of the study may well determine the method; one scheme of valuation may be used for analyzing farm business account books and another for farm home account books. Of the three methods listed below, the third is recommended for use in the uniform analysis of family accounts:

1. Valuation at the price which the farmer would receive

This price may be either that received at the farm or that received at the market. The two prices may differ considerably since one includes costs of transportation to market and the other does not.

2. Valuation at retail price

This price includes not only costs of transportation to the market but the distributors' costs as well.

3. Valuation according to price which the family would pay at the most likely place of purchase

This is the price which the farm family usually would pay if it purchased from neighboring farms articles of the same qualities and in the same quantities as those furnished by the farm. This method of valuation takes into account purchases in small or large amounts and in ungraded lots. It is recommended for use in obtaining a figure for value of family living, since produce raised on the farm should be so valued as to exclude value of such market services as delivery, credit, grading, which the family did not obtain. Values to be assigned to the major products may be compiled as follows: Compute for each product the average of prices which 20 farm housewives in the locality say they paid when purchasing from neighbors goods of the same quality and in the same quantity as those furnished by the farm.

The average price of a product should be multiplied by the quantity of the farm-furnished product which the family used during the year. The family should be asked to estimate and record in its account book the quantities of meat, poultry, eggs, milk (including cream cheese and butter), and potatoes which the farm furnished. If large quantities of certain fruits and vegetables were used so that they may be estimated easily, these also should be recorded. Small amounts of garden truck used from day to day need not be recorded, since housewives have a valid objection to such detailed bookkeeping. The Committee wishes to call attention to the desirability of obtaining information as to the quantities and kinds of the major products furnished the family by the farm since these facts make possible the use of any procedure for valuation in analysis. If some books have already been summarized for this year, giving values only and not quantities, the basis of valuation should be stated in the summary and preparation should be made to increase the flexibility of next year's figures by obtaining quantities as well as values of major products furnished the family.

B. Valuation of housing furnished by the farm

Two steps are taken in estimating the value of housing furnished the family by the farm during the year:

1. Estimate the present value of the farm home.
2. Calculate from this figure the value of the year's occupancy.

The estimated present value of the dwelling is necessary for computing the use (rental) value for the year. The following

method is used in the Study of Consumer Purchases for making this estimate:

Obtain from the farm family a statement as to present age of the house and an estimate of: Cost of its replacement; probable total period of use of the dwelling, i.e., present age plus anticipated years of further use.

Divide the estimated cost of replacement of the house by the estimated number of years of its total life or use; then multiply by the estimated period of future use.

For example, if the estimated replacement value of the house is \$1,600, its present age 10 years, and its estimated period of future use 30 years, its estimated present value would be \$1,200, i.e., \$1,600 divided by 40 (estimated total life, 10 plus 30) to obtain value of use per year of life; then multiplied by 30 or its anticipated future use period.

The operator's estimate of the probable replacement cost of the dwelling should be compared with estimates made by other farmers living in similar dwellings in the locality. If the house is very old and the above method of estimating its value yields a figure apparently below the actual present worth of the dwelling, the entry in this item should be based on the farm family's estimate of its value.

Estimated use value for the year. For the owned farm home, the following simple plan is used in the Study of Consumer Purchases to compute the use (rental) value for a year:

It is estimated that 9 or 10 percent of the estimated present value of the farm dwelling will cover a reasonable return from money invested, interest on mortgage, taxes, and depreciation. (Insurance and repairs are included under housing expense; major improvements are considered investments which increase net worth.) Ten percent of the value of the dwelling is computed in the Southeast and Southwest areas, and 9 percent in all other areas. The larger percentage used in the South is based upon the fact that depreciation is more rapid there than in the other sections of the country.

For the rented farm home, the percentage used is 12 percent in the Southeast and Southwest, and 11 percent in all other areas. The percentage is raised above that for the owned farm home to include insurance and repairs paid for by the landlord rather than by the tenant.

C. Valuation of goods received as gift or pay

Substantial amounts of goods and services may be received as gifts or in payment for work from persons outside the family. These may add materially to the value of the family's living.

An estimated value of such gifts therefore should be added to the total "Family income" (see page 3) and to the total "Value of family living." Food or other farm products received as gift or pay should be valued on the same basis as food furnished by the home farm. Clothing and furnishings, if new, should be valued at retail prices; if second hand, they may be valued at rummage sale prices.

Information as to the number of families receiving as gift or pay substantial amounts of food, fuel, clothing, and other goods for home use and the average value of such gifts should be given in tables, stated in footnotes, or text accompanying a summary.

D. Valuation of inventory changes

One form of farm increase which is frequently disregarded is that portion which is represented by an increase in the value of crops stored or of livestock. This often constitutes the chief saving and investment of the farm family. It is not desirable to count as income changes in value due to the price of stored crops and livestock on the farm, since the present value may never be realized upon. Values which represent increased quantities of crops or animals should be counted as income. Since they are not expended for farm living during the year, they should be regarded as an addition to net worth.

The following increases and decreases in quantities should be taken account of, and recorded on form BHE 267b, page 23:

1. Changes in value of crops stored for sale during the account book year.

Increase or decrease in amount of crops stored for sale. Do not include crops stored for family use or as feed for farm animals.

Present market price of this crop per unit multiplied by the number of units for each crop gives the value of increase or decrease.

2. Changes in the value of livestock (including poultry and bees) during the account book year.

Count as increases:

- (a) Natural increase, due to births.
- (b) Increase in value due to feeding of animals for market.
- (c) Increase in value of herds due to purchases.

Count as decreases:

- (a) Decrease in herds due to sale.
- (b) Slaughter for family use.
- (c) Losses by death or theft.

Multiply all amounts by present market price of the animals. Reduce the value of increases and decreases in livestock to a single net value of increase or decrease.

IV. It is recommended that families should be classified by composition in analyzing expenses.

Accordingly, a classification setting up nine family types has been evolved, based on size of family and age distribution under and over 16. While this classification is probably too detailed for application to analysis of family living data, it may be used as a basis for combinations which will preserve the most important differences in family composition.

Family types:

- 1: Husband and wife only (2 in family)
- 2: Husband, wife, 1 child under 16 and no others (3 in family)
- 3: Husband, wife, 2 children under 16, and no others (4 in family)
- 4: Husband, wife, 1 person 16 or over, and 1 or no other persons (3 or 4 in family)
- 5: Husband, wife, 1 child under 16, 1 person 16 or over and 1 or 2 other persons regardless of age (5 or 6 in family)
- 6: Husband, wife, 3 or 4 children under 16, and no others (5 or 6 in family)
- 7: Husband, wife, at least 1 child under 16, and 4 or 5 other persons regardless of age (7 or 8 in family)
- 8: Other large families which include husband and wife:
 - a: Husband, wife, and 3 or 4 persons 16 or over (5 or 6 in family)
 - b: Husband, wife, and 5 or more persons 16 or over (7 or more in family)
 - c: Husband, wife, and 7 or more children under 16 (9 or more in family)
 - d: Husband, wife, 1 or more children under 16, 1 person 16 or over, and others regardless of age (families of 9 or more)
- 9: All types which do not include both husband and wife (2 or more in family)

It is not recommended that broken families be analyzed with the others since their expenditures are usually quite different. Families which do not contain both husband and wife are relatively scarce; it is probable, therefore, that few accounts will be sacrificed if they are left out of the summaries altogether. If, however, there seem to be too many to sacrifice, they may be grouped together as one extra family type.

An alternative to classifying families by types is to compute the expense per family member for different items. For example, income, expenditures, and value of farm-furnished products for a family of 4 would each be divided by 4 to obtain the per capita values. Both clothing and food expense are likely to vary directly, although not exactly, with the number of persons in the

family, but other family expense does not show the same direct relation to size of family. For example, expense for housing or household operation is affected more by other factors than by size of family. Age of family members has an important influence on housing, recreation, educational expense, and other items. For these reasons classification by family type is likely to yield more significant results than one based on per capita expense.

The first seven of these types represent the great majority of families, and are recommended for use in the analysis of family expenditures. It is suggested that these seven types be combined so as to leave four major types for analysis, as follows:

1. Type 1 - Husband and wife only (2 in family).
2. Types 2 and 3 - Husband, wife, 1 or 2 children under 16 and no others (3 or 4 in family).
3. Types 4 and 5 - Husband, wife and 1 child over 16 with or without others as indicated by original definitions or types 4 and 5 (3 to 6 persons in family).
4. Types 6 and 7 - Husband, wife, at least one child under 16 and others as indicated by original definitions of types 6 and 7 (5 to 8 persons in family).

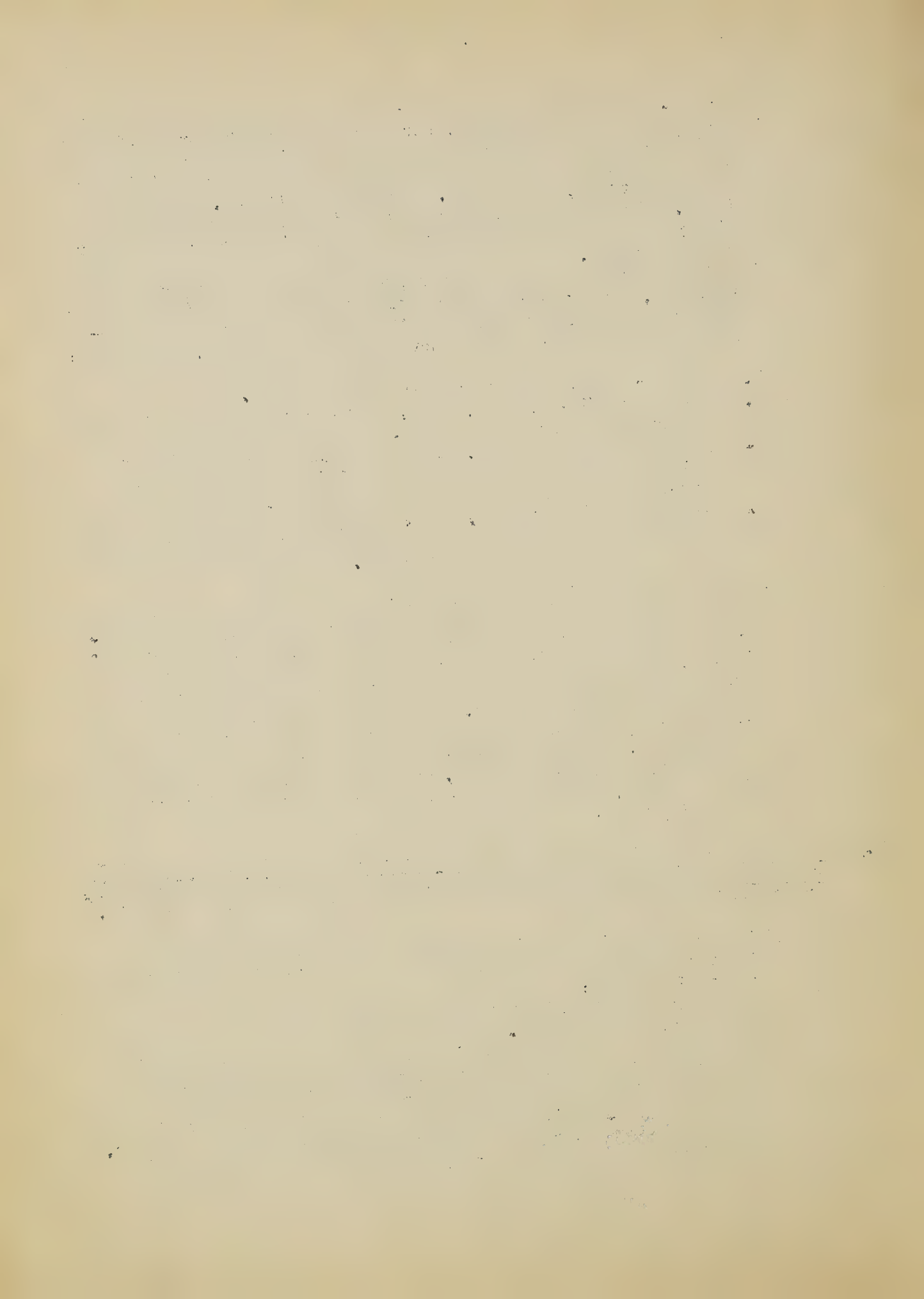
If families of any of the types defined under type 8 are included for analysis they may be combined with those of types 6 and 7. Various scales showing relative expense of different family members by age and sex have been devised in an effort to reduce families of different size and of different composition to a comparable basis. However, there is no generally accepted and satisfactory scale which can be applied to all divisions of expenditure. If any analysis were to be made on the basis of expense per consumption unit, as is often undertaken in case of food expense, it should be supplementary to the major analysis by family type.

- V. It is recommended that figures for expenditures should represent total expense for goods and services purchased during the account book year, regardless of whether the transaction was one for cash or on credit.

This recommendation may in some cases call for two adjustments:
Subtraction of amounts paid during current year for purchases of previous year;

Addition of amounts of outstanding bills to records of cash expenditures for the year.

The adjustments necessary to give effect to this recommendation are provided in the Farm Family Account Book of the Bureau of Home Economics (1935) on pages 30-31 where the year's accounts are summarized. This scheme makes it possible to show exactly what the family purchased for its maintenance during the year, by eliminating from the current account transactions of the



previous year and by including in the current account all transactions for the year, whether or not payment was made before the end of the year.

Account books of families which kept accounts on a cash basis will, therefore, require the adjustments outlined above.

VI. It is recommended that classification of household expense items should be uniform to the extent of including the same items under the same expense groups or headings.

If funds and clerical help are limited it will be desirable to keep the number of expense groups at a minimum. Some states may wish to use a larger number than others. For that reason, it is important to have agreement as to: (1) the main expense headings and (2) combinations of some headings to be used by agencies wishing to reduce the number of columns in the summary. This agreement is necessary if valid comparisons are to be made among summaries of different states or sections.

In general, it would seem desirable to use the expense groups approved by the Committee on Uniform Home Accounts of the Extension Service Department of the American Home Economics Association and used in the Farm Family Account Book issued by the Bureau of Home Economics in 1935.

If a simple account book of the "daily record" type has been kept, with few expense groups, the use of a larger number of groups will necessitate editing and transcribing entries to more detailed forms. This may be worth doing if funds permit.

It should be recalled that the account book of the Bureau of Home Economics was designed to avoid the most common objections of those who might be expected to keep records of all expenditures. Hence, some changes are desirable when accounts are analyzed statistically, to shed light on family living patterns. This is especially true of the section on "Personal expenditures." In the account book "Personal expenditures" were not itemized since many persons have objected to accounting for their use of pocket money. For purposes of analysis, however, it is desirable to know whether such money was spent for personal care or recreation, if the information can be obtained.

A. Combinations of expense groups or headings

On pages 41 and 42 of the Bureau of Home Economics Farm Family Account Book, certain headings were suggested for grouping and classifying expenditures. These classes may be subdivided with advantage when large numbers of records of family expenditures are available. Accordingly, a suggested classification in greater detail is given below, with headings recommended for the more detailed classification opposite the corresponding broader classification.

The sub-headings a, b, c, etc. under the more detailed classification are intended to serve two purposes. First, they will

1000

1000

1000

1000

1000

constitute a reminder of some of the important things to be included under the main headings, and secondly, they may be used as sub-headings for a detailed analysis of one group of expenditures, when this is a part of the plan for the year. It is not expected that all sub-headings will be used in each year's summary.

Section	Less Detailed Classification (modified BHE Account Book Classes)	Section	More Detailed Classification
1.	Food	1.	Food a. Meals at home b. Meals away from home
2.	Household Operation	2.	Household Operation a. Fuel, light, refrigeration b. Paid household help c. Other household operation
3.	Automobile and Other Transportation	3.	Automobile
4.	Clothing a. Husband b. Wife c. Children by 3 age breakdowns	4.	Other Travel and Transportation
5.	Personal Expenditures a. Personal Care <u>1/</u> b. Incidental Personal Expenditures Including Tobacco <u>2/</u>	5.	Clothing, individual's expenditures, with children classed by age and sex
6.	Housing and Furnishings	6.	Personal Care a. Services b. Toilet articles and preparations
7.	Education and Recreation	7.	Incidental Personal Expenditures Including Tobacco
		8.	Housing a. Repairs and insurance b. Lodging away from home
		9.	Furnishings and Equipment
		10.	Formal Education a. Tuition b. Books and supplies
		11.	Reading
		12.	Recreation a. Paid admissions b. Games and sports c. Other recreation

- 1/ If possible, personal care should be separated from miscellaneous personal expenditures for analysis.
- 2/ Incidentals include personal allowances where expenditure is not specified. If items are specified, they should be classified in the appropriate section.

Section	Less Detailed Classification (modified BHE Account Book classes)	Section	More Detailed Classification
8.	Medical Care	13.	Medical Care a. Physician, surgeon, other practitioners b. Dentist c. Occulist, eyeglasses d. Hospital, nurse, clinic e. Drugs, supplies, appliances f. Health insurance
9.	Gifts, Church, Welfare	14.	Gifts, Church, Welfare including income and personal taxes
		15.	Other Family Expense a. Bank charges <u>3/</u> b. Legal expense (not for business) <u>3/</u> c. Funeral, cemetery <u>4/</u> d. Interest on debts incurred for family living <u>3/</u>

B. Items to be included in each of the 15 detailed classes

1. Food

For detailed analysis of food, sub-groups a and b are possible analysis groups:

- a. All food purchased, including fish liver oils, candy, ice cream, sodas, gum, other drinks. (Some families may have classified fish liver oils under Health or Medical care.) A certain amount of candy, ice cream, sodas, drinks, gum, and other "treats" have been classified under "Personal expenditures." Analysis for these items should be placed under Food.)
- b. Meals purchased away from home. (Occasionally this item is classified under Recreation, but for the summary it should be moved to Food.)

If meals have been furnished to farm help the family food record will include one item of business expense which should be eliminated if the account is to represent family living only. The

3/ Entered under 2 in less detailed classification.

4/ Entered under 9 in less detailed classification.

method of estimating the cost of food for farm help outlined in pages 38-39 of the Farm Family Account Book of the Bureau of Home Economics (1935) should be used. According to this method a record of the total number of meals served during the year to the household, including meals served to hired help, guests, and boarders should be kept. This total should be divided into the total expense for food, to obtain a cost per meal per person. This cost will then be multiplied by the number of meals furnished to farm help. The result will represent the year's cost of food for farm help; the amount should be subtracted from total expense for food, to obtain a net figure representing food for the household only. If farm accounts are kept it must be added to farm operating expense.

Board (not room) for children away at school should be transferred from the section on "Education" to the "Food" section. If board and room are reported together two-thirds of the total may be allocated to food, and one-third to room rent. (See Section 8b.)

Note: Certain items purchased at the grocery store should be separated from food expense and placed under their proper headings. Such items include kerosene, soap, laundry and cleaning supplies, tobacco. In some of the Resettlement Administration family accounts this group of non-food items which might have been included with "groceries" forms a fairly large part of the total expense.

2. Household operation

- a. Fuel, light, refrigeration
- b. Paid household help: Services of hired help for general housework, laundry, care of children, care of yard (not vegetable garden). Expense for extra household help occasioned by farm work, such as cooking for threshers, should be charged to farm business. Expense for wages of nurse caring for a sick person in the house should be entered under Medical Care even though the nurse did some housework.
- c. Other household operation: Telephone, telegrams, stationery supplies, postage; laundry soap and other laundry expenses; general sewing supplies; cleaning supplies for the house and furniture; grass and flower seeds for the lawn, plants and flowers for the house; lamp wicks, mouse and rat traps, paper napkins, wax paper, shelf paper, paper towels, matches; moving or storing owned household goods.

3. Automobile

See discussion under item 4.

4. Other travel and transportation

Since the automobile, horse or mule and wagon, or other transportation used by the farm family is commonly used also in the farm business, the expense is often allocated entirely to the farm business account. It seems desirable, however, to attempt an estimate of the amount which should be charged to the family account. Trucks or other vehicles used solely for farm business should not, however, be included. Whatever estimate the family makes of its share of the use of the transportation equipment should be accepted, but if the family makes no estimate and the total expense figures are available, division on a 50-50 basis is recommended. This division applies both to the cost of operation and upkeep and to purchase of a car, carriage, or horse to be used for family errands.

Because of the importance of the automobile in farm family living it is recommended that family expense for transportation be divided into two sections, as follows:

Automobile

- a. Expense for purchase (family's share)
- b. Expense for use(family's share)
 - Include expense for gas, oil, tires, repairs, garage, license and other fees, fines, damages paid to others, automobile insurance, tolls, accessories, association dues, and other expenses

Other travel and transportation

- a. The family's share of expense for transportation equipment other than automobile, including purchase and operation.
- b. Transportation by common carrier

Note: It is recognized that many of the accounts of this year will not furnish any information as to transportation expense. It is suggested that a column for this expense be added where it can be obtained. If the expense for this item is included in the total expenditure by which the family may be classified, this fact should be noted so that allowance may be made when the total is compared with total expenditure given for summaries when it was not included. Even if information on transportation expense is not available, it is suggested that account bookkeepers be checked as to automobile ownership, and that a statement as to the number owning automobiles be included in the summary.

5. Clothing

If clothing expenditures have been entered for each member of the family, a separate clothing summary may be made for:

- (1) Husbands
- (2) Wives
- (3) Other male members
 - Age 2-5 years
 - Age 6-15 years
 - Age 16 and over
- (4) Other female members
(same age divisions)
- (5) Children of either sex under 2 years of age

A finer age breakdown on total clothing expense for each member of the family would be useful, if the number of records is large enough to warrant it. For such a breakdown the following age grouping is recommended: 2-5, 6-11, 12-15, 16-29, 30 and over for each sex, with an age group under 2 for both sexes combined.

If a special study of clothing expenses is to be made, purchases should be itemized by kind and quantity for each family member. Clothing expenses of each family member may be classed as follows:

- (1) Hats, caps, berets. Include all headwear.
- (2) Coats, raincoats, jackets, sweaters, furs. Include outer wraps except coats sold as part of suits.
- (3) Women's suits, dresses, skirts, blouses, aprons. Include all types of dresses, smocks, and coveralls for girls and women. Enter also any two or three piece suit sold as a unit, even though it includes an outer wrap.
- (4) Men's suits, trousers, overalls, shirts.
- (5) Bathing suits, beach kimomos, riding habits, other special sportswear. Include shorts, baseball or football uniforms, Boy Scout uniforms and other special clothing for participating in sports.
- (6) Underwear, nightwear, bathrobes, hose. Include corsets, brassieres, garters, lounging robes, pajamas, and negligees.
- (7) Footwear, including repairs. Include all shoes, boots, galoshes, rubbers, shoe shines and shoe polish.
- (8) Gloves, handkerchiefs, umbrellas, purses, ties, jewelry, other accessories.
- (9) Materials, findings, patterns, paid help for sewing.
- (10) Dry cleaning and pressing. Include cleaning solvents purchased for home dry cleaning.
Note: Laundry bills are not included here but are entered under Household Operations.
- (11) Other clothing expense. Include rental of costumes and evening clothes, and all clothing expense not elsewhere classified.

6. Personal care

- a. Services. Include all services at beauty and barber shops for each member of the family.
- b. Toilet articles and preparations.

If the account book of the Bureau of Home Economics has been kept, most of the expenses which may be classed as personal care will have been grouped under the heading "Personal expenditures." If it is possible to do so, expenses for personal care should be transferred to a separate section for analysis.

7. Incidental personal expenditures including tobacco

- a. Tobacco, cigarettes, cigars, snuff, cigarette holders, pipes, pipe cleaners, lighters, humidors, ash trays.
- b. Unitemized personal expenditures only. Itemized expenditures should be transferred to the section where they belong.

If the more detailed classification is attempted, this section (Section 7) may be retained for items of personal expenditure for which no accounting has been made. Since tobacco is usually a personal expense it may be included here.

8. Housing

- a. Repairs and insurance
 - (1) House repairs and minor improvements including shrubbery and landscaping. (Major improvements, such as structural additions, wiring for electricity, or any improvements which are not replacements and which add materially to the sale value of the property should be considered an investment.)
 - (2) Fire and tornado insurance on the house
- b. Lodging away from home
 - (1) Pay for lodging for members of the family while traveling or on vacation (but not including meals away from home).

Lodging expense incurred in connection with vacation travel may have been entered in the Bureau of Home Economics account books under "Recreation" (Section 7 under less detailed classification). If possible such lodging should be taken out of that section and entered under Housing.
 - (2) Rent at school

If this item has been included under the heading of "Education", it should be transferred to Housing for purposes of analysis. (See discussion of Section 1, page 13, for allocation of undistributed expense for board and room at school.)

9. Furnishings and equipment

- a. Kitchen, cleaning, sewing, laundry, canning equipment (including cans and jars). Include all small items and large equipment, bought during the current year, such as a refrigerator or stove.
- b. Glass, china, silver.
- c. Household linens, other bedding, curtains, sofa cushions.
- d. Floor coverings.
- e. Furniture.
- f. Other furnishings and equipment such as screens, window shades, lamps, light bulbs, mirrors, pictures, luggage, baby carriages, coat hangers, shoe trees, household and garden tools (not farm tools).
- g. Repairs and cleaning of furnishings and equipment; fire insurance on furnishings.

10. Formal education

- a. Tuition at public or private schools, special lessons.
- b. School books and supplies.

Note: Board and room at school should be transferred to food and housing, respectively.

11. Reading

Newspapers, magazines, books, book rentals and library fees.
Note: School books are entered under "Education."

12. Recreation

- a. Paid admissions.
 - (1) Movies.
 - (2) All other paid admissions including those to all athletic events and matches, races, fairs, circuses, dances, plays, pageants, lectures, concerts.
- b. Games and sports. Include equipment, supplies, fees, licenses. Expense for riding horses, boats, bicycles used for recreation should be included.
Note: Clothing for games and sports is entered under "Clothing."
- c. Other recreation. Include purchase, upkeep and repair of radio, phonograph records, and musical instruments. Photographic supplies and equipment. Pets, purchase and care. Toys and play equipment. Party prizes and favors. Dues to social and recreational organizations.

If the account book of the Bureau of Home Economics was used, all expenses for recreation incurred by individual family

THEORY OF THE EARTH

The theory of the earth is a branch of geology which deals with the origin and development of the earth and its various parts. It is a science which seeks to explain the processes which have shaped the earth and its features. The theory of the earth is based on the study of the earth's history and its various parts. It is a science which seeks to explain the processes which have shaped the earth and its features. The theory of the earth is based on the study of the earth's history and its various parts.

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THEORY OF THE EARTH

THEORY OF THE EARTH

members for themselves personally, were entered in the section on Personal Expenditures. (See 1935 Account Book, page 42.) Wherever possible, all expenses for recreation should be analyzed together, whether they were incurred for the family as a group, or for individual family members.

Lodging on vacation may have been entered under Recreation. It should be transferred to the section on Housing, if sufficient detail is given to make this separation possible.

13. Medical care

- a. Fees of doctor, surgeon, osteopath, chiropractor, healer, and other practitioners.
- b. Fees of dentist.
- c. Fees of oculist, eyeglasses.
- d. Hospital, nurse, clinic
 - (1) Hospital care, including all special fees charged at the hospital except for special nurse.
 - (2) Nurse: Salary or fee for nurse at home, special nurse at hospital, or visiting nurse.
 - (3) Fees of clinic.
- e. Drugs and supplies
 - (1) Drugs
 - (2) Surgical appliances, wheel chairs, hearing aids, medicine and drugs, other supplies for medicine chest.
- f. Health insurance
 - (1) Premiums on health and accident insurance
 - (2) Fees for cooperative medical service

14. Gifts, Church, Community Welfare

- a. Gifts to persons not members of the economic family (non-charity).
- b. Church, Sunday school, missions.
- c. Charity donations to individuals; community chest and other welfare agencies.
- d. Income and personal taxes not included elsewhere.

15. Other family expense

- a. Bank service charges, rental on safe deposit box.
- b. Legal expense connected with family living(not business).
- c. Funeral and cemetery expense.
- d. Interest on money borrowed for family living.
- e. Money lost or stolen.

This section will include miscellaneous expenses for family living not elsewhere classified. In the Farm Family Account Book

of the Bureau of Home Economics, expenses for funerals, cemetery lots and upkeep of graves were entered in the section for gifts, church, welfare and family events. Other expenses now suggested for inclusion in Section 15 of the more detailed classification were entered in "Household operation."

- VII. It is recommended that goods received through barter or trade accounts be entered in the expense accounts as are goods purchased with cash. Farm products may be exchanged either in the neighborhood or at the store, for goods needed by the family. Trading should be regarded as two transactions, namely, **sale for cash** and purchase for cash.

For example, the following statement occurred in one of the rehabilitation farm family account books: "From January till April, I bought 30 yards, traded for it with milk and butter, \$4.50." The entry here would be under Clothing and the amount \$4.50. If a record of income is being kept, the value of the milk and butter (\$4.50) would be entered under income as these products were, in effect, sold.

- VIII. It is recommended that account books include a statement as to increase or decrease in net worth.

This statement should take the place of reports on the amount of "Savings." It is unnecessary to obtain information concerning the total net worth of the farm family. It is necessary only to record the change in the net worth as shown by increases and/or decreases in family assets and liabilities during the account book year.

- A. Increases in net worth should include the net amount of increase in any of the following items:

1. Money in savings accounts (increase over beginning of year)
2. Money in checking accounts " " " " "
3. Money on hand " " " " "
4. Investments in business, including increase in farm crops stored for sale or in livestock
5. Real estate purchased
6. Stocks and bonds purchased
7. Other property purchased
8. Improvements on owned, home-farm
9. Improvements on other real estate
10. Insurance premiums paid (life, endowment, annuity)
11. Loans made by family to others during the year (balance not repaid)
12. Other investments

B. Increases in net worth also should include the net amount of decrease in any of the following liabilities:

13. Mortgages on owned home farm
14. Mortgages on other real estate
15. Notes due to others outside the family (include money borrowed from the government)
16. Back rents (due before account book year)
17. Back taxes " " " " "
18. Other bills due, including charge accounts and installment purchases (due before account book year)
19. Other reductions of debts.

C. All decreases in family investment or increases in family debts should be subtracted from the sum of the 19 items listed above in order to arrive at the net change in family net worth. Decreases in net worth may be recorded as the obverse of the categories listed above.

The record of changes in net worth should not take into consideration increases or decreases in the value of property owned arising out of changes in market price. Transactions which increase net worth are those involving the purchase of property of some kind and the paying off of debts owed by the family, or an increase in the quantity of crops stored or of livestock owned. Transactions which decrease net worth are those involving the sale of property, and the increase in family liabilities through borrowing or buying on credit. Decreases in the quantity of crops stored or of livestock owned also represent decreases in net worth. An increase in the market price of property owned should not, for the purpose of the present analysis, therefore, be regarded as an increase in net worth. Thus, if the operator reports increased investment in business because of the greater value of his livestock herds, the only increase in net worth to be recorded is the increased value which comes from the ownership of more animals or animals of greater weight and size. (See p. 7, III. D.)

Increases in net worth from inheritances received during the year should not be included in the record of changes in net worth unless the property represented by the inheritance was sold and cash realized. In such event the cash realized should be taken to represent an increase in net worth.

The determination of change in net worth will enable the family to see whether it is building up or depleting its capital. The family will see how total net income is divided between family living expense and increase in net worth; or, if living expense exceeds the net income, the family will see this reflected in a decrease in net worth. The calculation of changes in net worth will also assist in helping the family to balance receipts and disbursements so as to afford a check on the completeness of its record of funds received and spent.

RECOMMENDATIONS FOR BACKGROUND ANALYSIS

- IX. It is recommended that certain information concerning the farm home be obtained from account book keepers.

Information concerning the farm dwelling as the number of rooms, the sanitary facilities, and facilities for heating and lighting, will help to present a better picture of farm family living. It is recommended, therefore, that each family keeping accounts fill out a schedule of the type of form BHE 267a, giving information on the farm dwelling. (See page 22 for a copy of the form, and Supplement A for instructions for its use.)

The first three questions on form BHE 267a may be used to calculate a yearly value of housing furnished by the farm, by use of the method described above on pages 5 and 6.

- X. It is recommended that certain information concerning the farm and the farm household be obtained from account book keepers.

Valuable information to complete the picture of the farm family living can be obtained by using schedules of the types of forms BHE 267b and c. (See pages 23 and 24 for copies of the forms, and Supplement A for instructions for its use.)

These two forms may be used to secure the following information:

- Size and tenure of operated farm(s)
- Farm family income data
- Change in farm inventories
- Change in assets and liabilities

- Members of economic family
- Persons in household, not members of economic family

- XI. It is recommended that certain data supplementary to the entries in the farm home account book be obtained from account book keepers.

Information to complete the account book entries can be obtained by using a schedule of the type of form BHE 267d. (See page 25 for a copy of the form, and Supplement A for instructions for its use.)

This form will secure the following information:

- Value of goods received as gift or pay
- Amount of outstanding bills at end of account book year
- Data on automobile ownership
- Data on expense for family use of horse and buggy
- Data on radio ownership

BHE 267a

8/13/37

FARM HOME ACCOUNT BOOK ANALYSIS

Account book

THE FARM DWELLING

number _____

Name of account keeper _____

Address of account keeper _____

R. R.

State

County

1. Present age of dwelling house, in years..... _____
2. Estimated number of years of future use of house..... _____
3. Estimated cost of building a new house similar to present dwelling.. _____
4. Total number of rooms (exclusive of bathroom)..... _____
5. Total number of persons* occupying these rooms..... _____

6. Dwelling house construction material

(check one):

- a. ☐ Wood only
- b. ☐ Brick only
- c. ☐ Stucco only
- d. ☐ Other material, including combinations

(Specify) _____

7. Water supply, indoor

For kitchen (check one):

- a. ☐ Running hot and cold
- b. ☐ Running cold only
- c. ☐ Hand pump only
- d. ☐ None

For bathtub or shower (check one):

- e. ☐ Running hot and cold
- f. ☐ Running cold only
- g. ☐ Hand pump only
- h. ☐ None

8. Kitchen sink with drain pipe (check one):

- a. ☐ Yes
- b. ☐ No

9. Toilet (check one):

- a. ☐ Indoor, flush
- b. ☐ Indoor, other
- c. ☐ Outdoor (privy)
- d. ☐ None

10. Cooking fuel (check one):

- a. ☐ Wood, coal, cobs
- b. ☐ Kerosene or gasoline
- c. ☐ Electricity
- d. ☐ Gas
- e. ☐ Both a. and b.
- f. ☐ Other combinations

11. Heating, principal method (check one):

- a. ☐ Central furnace
- b. ☐ Stoves other than kitchen

Number _____

- c. ☐ Fireplace
- d. ☐ Kitchen stove only
- e. ☐ None

12. Lighting (check one):

- a. ☐ Kerosene
- b. ☐ Electricity: power line
- c. ☐ Electricity: home plant
- d. ☐ Other

* Customary occupants, including family, paid help, roomers, and others, at end of account book year.

BHE 267b
8/18/37

-23-

FARM HOME ACCOUNT BOOK ANALYSIS

THE FARM AND THE FAMILY INCOME

Account book
number _____

Name of account keeper _____

Address of account keeper _____

R. R. _____

State _____

County _____

A. SIZE AND TENURE OF OPERATED FARM(S)

1. Total number of acres in farm(s) operated during year _____
2. Tenure of account keeper: (Check one) ☐ Owner*
☐ Cash renter ☐ Share-cropper
☐ Share-renter ☐ Farm laborer

B. FARM FAMILY INCOME DATA

3. Receipts from sale of farm products _____
4. Other money income from farming (AAA or crop control benefits, etc.)
5. Farm business expense (operating expense) _____
6. Money earnings from employment, nonfarm _____
7. Other money income, nonfarm _____
 - a. Receipts from outside investments (dividends, interets, etc.) _____
 - b. Grants, pensions, relief _____
 - c. Other nonfarm income _____
8. Business losses, nonfarm _____

C. CHANGE IN FARM INVENTORIES

9. Change in value of crops stored for sale: a. Net increase +
or b. Net decrease -
10. Change in value of livestock on farm: a. Net increase +
or b. Net decrease -

D. CHANGES IN ASSETS AND LIABILITIES

11. Increase in assets _____
 - a. Insurance preniuns paid _____
 - b. Other increase _____
12. Decrease in liabilities _____
 - a. R. A. loan payments _____
 - b. Other debt payments _____
13. Decrease in assets _____
14. Increase in liabilities _____
 - a. R. A. loan increase _____
 - b. Other debt increase _____

* Owns all or part of land operated.

BHE 267c

8/18/37

FARM HOME ACCOUNT BOOK ANALYSIS

Account book

THE FARM HOUSEHOLD

number _____

Name of account keeper _____

Color: ☐ White

Address _____

☐ Negro

R. R. _____

State _____

County _____

☐ Other

A. MEMBERS OF ECONOMIC FAMILY*

Relationship to farm operator (a)	Sex (b)	Age (c)	Education (d)	Occupation (e)	Months during year	
					At home (f)	Away from home** (g)
1. Husband	M		#			
2. Wife	F		#			
3.			XXX			
4.			XXX			
5.			XXX			
6.			XXX			
7.			XXX			
8.			XXX			
9.			XXX			
10.			XXX			

B. PERSONS IN HOUSEHOLD, NOT MEMBERS OF ECONOMIC FAMILY*

Relationship to farm operator (If unrelated, enter "none") (h)	Status in household				Number of meals furnished per day (n)	Weeks in house- hold (p)
	Boarder (i)	Guest (j)	Hired help			
			Household (k)	Farm (m)		
1.						
2.						
3.						
4.						
5.						

* The economic family is defined as a group of persons dependent on a common income for the principal items of expense, residing usually under the same roof and sharing the same table. Dependent sons and daughters away at school are considered members of the economic family even though living for most or all of the year elsewhere; other persons, related or unrelated, who do not live in the household are not members even though their sole support comes from the family fund.

** Specify whether food was received as gift or pay during months away from home.

- # Specify whether:
- a. No formal education
 - b. 8 grades or fewer completed
 - c. 9 grades or more completed, no college
 - d. College, 1 year or more

BHE 267d
8/16/37

FARM HOME ACCOUNT BOOK ANALYSIS

Account book
number _____DATA SUPPLEMENTARY TO FARM HOME ACCOUNT BOOK ENTRIES

Name of account keeper _____

Address of account keeper _____

R. R. _____

State _____

County _____

A. VALUE OF GOODS AND SERVICES RECEIVED AS GIFT OR PAY, and

AMOUNT OF OUTSTANDING BILLS AT END OF ACCOUNT BOOK YEAR, BY ITEMS OF FAMILY LIVING

Item	Value (a)	Unpaid bills (b)	Item	Value (a)	Unpaid bills (b)
1. Food			9. Formal education		
2. Furnishings, equip.			10. Medical care		
3. Household operation			11. Personal care		
4. Housing			12. Automobile		
5. Clothing			13. Other trans.		
6. Reading			14. Tobacco		
7. Gifts, welfare			15. Other family exp.		
8. Recreation			16. Total (Items 1-15)		

B. AUTOMOBILE OWNERSHIP

17. Do you own an automobile? Yes ☐ No ☐18. Was it purchased during the account book year? Yes ☐ No ☐If yes, state: a) gross purchase value \$ _____

and b) trade-in value of old car..... \$ _____

19. Is operating expense for automobile as entered in home ac-
count book for: a) total use; farm business, and family.. Yes ☐ No ☐or b) family use only..... Yes ☐ No ☐20. If no automobile operation expense is entered in the home
account book, what amount should be entered for family
use of auto? \$ _____

C. OTHER TRANSPORTATION

21. Is the expense for family use of the horse and buggy entered
in the home account book? Yes ☐ No ☐22. If no, what amount should be entered for family use of
such? \$ _____

D. RADIO OWNERSHIP

23. Do you own a radio? Yes ☐ No ☐24. Was it purchased during the account book year? Yes ☐ No ☐If yes, state: a) gross purchase value..... \$ _____

and b) trade-in value of old radio..... \$ _____

XII. It is recommended that the state extension service, and others analyzing farm home accounts, plan to specialize each year in a detailed analysis of one phase of family living. If this is done, more detail may be collected on one class of family expenditure such as clothing, or housing and household equipment during that year. This analysis may be on a finer breakdown than would be practicable for all classes of expenditure every year.

It is realized that analysis often is limited by lack of funds and personnel. This makes it imperative to plan the work carefully in order to obtain results of maximum value with resources available.

The three agencies which have collaborated on these recommendations are eager to be of any assistance possible to those who are planning and carrying out the analyses. If these recommendations are not sufficiently explicit in any details, the agencies making the recommendations will be glad to supplement or to explain them.

Submitted by the joint committee:

Day Monroe, Chief
Economics Division
Bureau of Home Economics

Mary Rokahr, Extension Economist
Home Management
Extension Service

Lucile W. Reynolds, Chief
Home Management Unit
Rural Rehabilitation Division
Resettlement Administration

SUPPLEMENT A. INSTRUCTIONS FOR USE OF FORMS BHE 267a-d

On each of these four forms, BHE 267a-d, the account book keeper should enter his name and address.

No entry should be made in the space for the account book number. This will be filled in at the time the data are analyzed.

INSTRUCTIONS FOR USE OF FORM BHE 267a

1. Enter present age of dwelling house, in years.
2. Enter the estimated number of years of future use of house.
3. Enter the estimated cost of building a new house similar to present dwelling.
4. Enter the total number of rooms in the farm dwelling. This number should include all rooms used for living purposes. A finished basement or attic or enclosed porch is a room. A dinette occupying an end or alcove of one room (for instance, of kitchen or living room) should not be counted as a room. In other words, a kitchen and dinette which are not divided by a wall will be classed as one room. Do not count as rooms: bathrooms, hallways, closets, pantries, alcoves, open porches, or rooms used entirely for business purposes. In warm climates a porch fully screened and used for living purposes throughout the greater part of the year will be considered as enclosed and will be counted as a room.
5. Enter the total number of persons occupying these rooms. This number should include persons who are members of the economic family, roomers, or paid help living in the family dwelling at the time of the interview.
6. Enter the dwelling house construction material. Check only one item, a, b, c, or d, since the items are mutually exclusive. If item d is checked, specify on the line below the other material or combination of materials used.
7. Enter the type of water supply, indoor. Check the type of water supply present in the kitchen, checking only one item, a, b, c, or d. The kitchen should be interpreted as including a shed, a summer or back kitchen attached to house, a hallway, an enclosed porch or other enclosed portion of the dwelling adjacent to the kitchen. Even though a summer kitchen or shed, separated from the dwelling, is supplied with water, the entry should be "d. None" since the supply would not be accessible without going outside the house.

Check "a. Running hot and cold" if there are facilities for providing hot running water (not necessarily hot continuously).

Check "b. Running cold only" if there is only cold running water, with no hot running water.

Check "c. Hand pump only" when the family has only a hand pump indoors and no running water.

Check "d. None" if no entries have been made for the three preceding items. If water supply was furnished by a pump on an open porch, there should be a check here.

Check the type of water supply for bathtub or shower, checking only one item, e, f, g, or h. The bathtub or shower may be located in a fully equipped bathroom, or an improvised bathroom anywhere within the dwelling, or in a shed or enclosed porch attached to the house.

8. Indicate whether there is a kitchen sink with drain pipe. Check "b. No" if there is no sink or if there is a sink which has no drain.
9. Check the type and location of toilet. If the family has toilets of both types "a. Indoor, flush" and "b. Indoor, other", check a. If there is a toilet indoors and another outdoors, check only a or b. Do not check "c. Outdoor (privy)" if there is an indoor toilet.
10. Check only one item to indicate the type of cooking fuel used by the family. Check a if the family cooks with only wood, coal, and/or cobs; include also coke, briquettes, and similar fuels. If a kerosene or gasoline stove also is used for all or part of the year, check e, a combination of a and b. For all other combinations, such as coal and electricity or coal and gas, check f. Check c if electricity alone, or d if gas alone, is used.
11. Check the principal method used for heating. Check only one method, which is the principal method used for heating during winter. If stoves, b, are the principal method of heating, enter the number of stoves in condition for use.
12. Check the principal method used for lighting. For example, if a family customarily uses electricity but has kerosene lamps for emergencies, check electricity. If electricity is used, check whether "b. Electricity: power line", "c. Electricity: home plant". If "d. Other" is checked, specify kind.

Wm. A. A. A.
B. A. A. A.
B. A. A. A.

INSTRUCTIONS FOR USE OF FORM BHE 267b

A. Size and Tenure of Operated Farm(s)

1. Enter the total number of acres in farm(s) operated during the account book year.
2. Check the tenure of account keeper. Check only one.

B. Farm Family Income Data

3. Enter the receipts from sale of farm products. This should include the gross money income from the sale of all farm products.
4. Enter the other money income from farm. Include the amount of A.A.A. benefits, crop control benefits, and rental payments.
5. Enter the amount of farm business expense. This should include expenses during the account book year for hired labor for farm; live-stock purchased for resale or replacement; feed, hay, stock; fertilizer, spraying material; seeds, plants, trees; machinery, tools (repairs, replacements); gasoline, oil, tires, etc., for farm production; repairs on farm buildings and fences; taxes and insurance on farm property; interest and refinancing charges on farm mortgage; rent for land and buildings; and other farm expenses.
6. Enter the amount of money earnings from employment, nonfarm. This should include the money earnings of the entire family from employment other than operation of farm.
7. Enter the amount of other money income, nonfarm. This should be the sum of the entries in items 7a, 7b, and 7c.
 - 7a. Enter the receipts from outside investments. Include interest and dividends from bonds, stocks, bank accounts, trust funds, etc.; rents from property, less expenses; and profits not entered in item 6, less expenses.
 - 7b. Enter the amount received as grants, pensions, and relief. Include pensions, annuities, benefits; and gifts in cash for current use from persons not members of economic family.
 - 7c. Enter the amount of other nonfarm income. Include gross income from roomers and boarders; from sale of home-made products; from work in home, not entered in item 6; and other nonfarm money income.
8. Enter amount of business losses, nonfarm. This should include losses from business not deducted above.

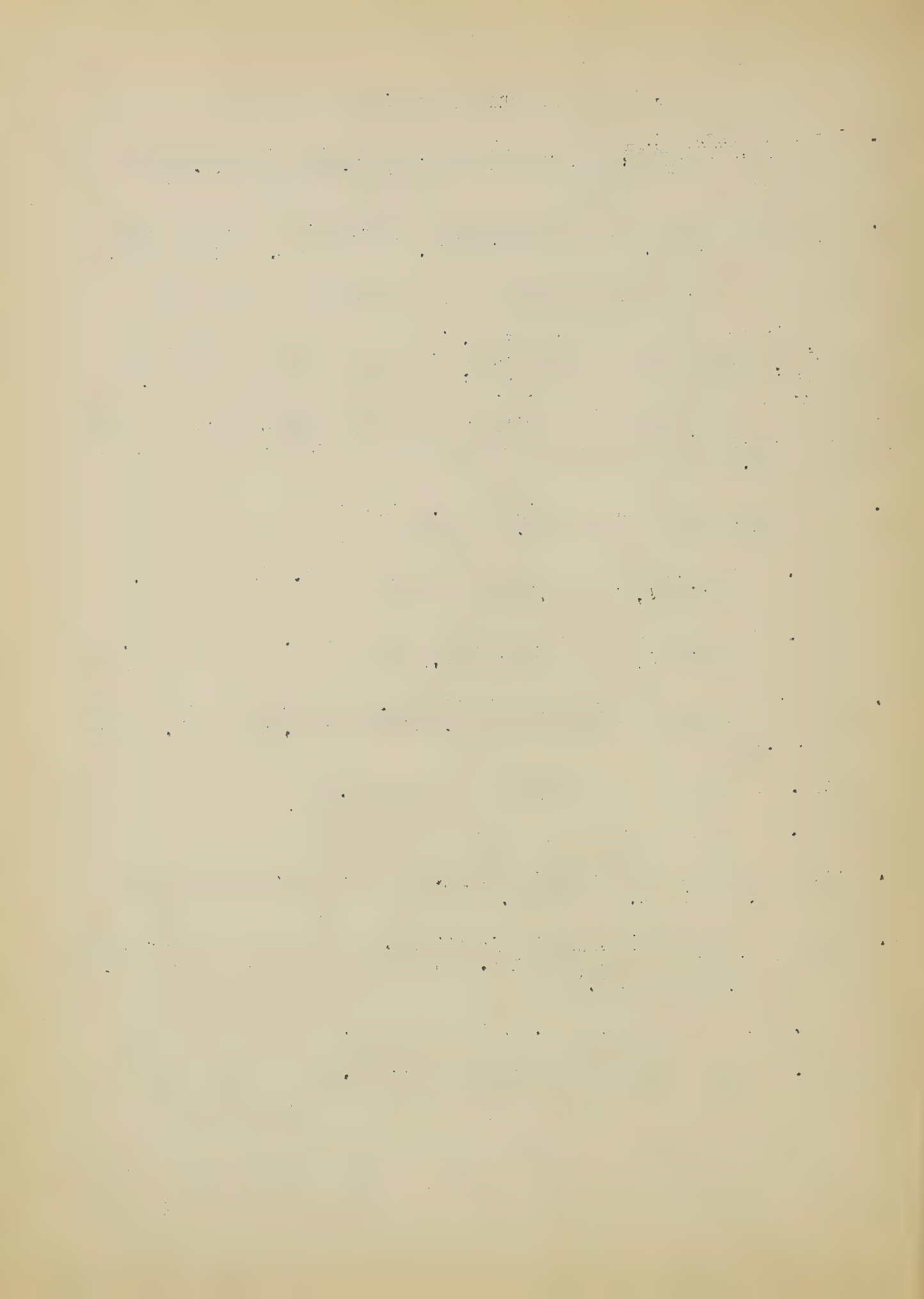
C. Change in Farm Inventories

9. Enter the change in value of crops stored for sale. Enter only the change in value as: "a. Net increase" or "b. Net decrease." (See page 7.)
10. Enter the change in value of livestock on farm. Enter only the change in value as: "a. Net increase" or "b. Net decrease." (See page 7.)

D. Changes in Assets and Liabilities

In order to fill this section, information is requested only concerning changes which have occurred during the account book year in the family's assets (what it owns) and its liabilities (what it owes). The answers to the questions must not indicate how much the family owns and owes; they must indicate whether the family owned more or less property or had a larger or smaller indebtedness at the end of the account book year than at the beginning.

11. Enter the amount of increase in assets. This should be the sum of the entries in items 11a and 11b.
- 11a. Enter the amount of insurance premiums paid. (See page 19, section A, item 10.)
- 11b. Enter the amount of other increase in assets. (See page 19, section A, items 1-9, 11, 12.)
12. Enter the amount of decrease in liabilities. This should be the sum of the entries in items 12a and 12b. (See page 20, section B, items 13-19.)
- 12a. Enter the amount of R. A. loan payments.
- 12b. Enter the amount of other debt payments.
13. Enter the amount of decrease in assets. (See page 20; obverse of page 19, section A, items 1-12.)
14. Enter the amount of increase in liabilities. This should be the sum of the entries in items 14a and 14b. (See page 20; obverse of page 20, section B, items 13-19.)
- 14a. Enter the amount of R. A. loan increase.
- 14b. Enter the amount of other debt increase.



INSTRUCTIONS FOR USE OF FORM BHE 267c

In the upper right-hand corner enter a check in the box indicating color; whether the family is white, Negro, or other.

A. Members of the Economic Family

Column (a). List all members of the economic family in order of (1) their closeness of relation to the husband and wife, and (2) their age in descending order, oldest first, youngest last. Do not list persons by name but describe each in terms of his relationship to husband or wife. If children bear the same relationship to both husband and wife, it is not necessary to specify more than "son" or "daughter."

If the relationship of a given person to husband and wife is not the same, the letters H (husband) and W (wife) should be used to indicate to whom the person is related. Thus the husband's child by a former marriage should be entered as "son (H)", the wife's niece as "niece (W)." The order of entries of members of a family composed of a husband, wife, son aged 30, daughter aged 28, and the husband's niece aged 35, would be as follows:

Item	Age
3. Son	30
4. Daughter	28
5. Niece (H)	35

Even though the niece is older than the son and daughter, she is listed below them since closeness of relationship takes precedence over age.

If the family consists of two married couples, with or without others, enter in item 1 the older married male, and in item 2 his wife. The younger couple will then be listed below according to their relationship, as "son (H)" and "daughter-in-law (H)", or "brother (H)" and "sister-in-law (H)."

If two unrelated couples are living in one economic family (pooling income and expense) the younger husband should be entered as "partner" and his wife as "wife (partner)." The term "partner" as here used refers to the relationship within the economic family and not to their occupational relationship.

The data relating to a specific member should be entered on the line with this statement of his relationship to the family.

Column (b). Enter the sex of each member of the economic family, using letter M for male and F for female.

Column (c). Enter the age of each member of the economic family as of the last birthday during the account book year. Age of infants under one year should be shown in months or weeks as of the end of the account book year, with the birth date shown in parentheses for checking.

Column (d). Enter the education of the husband and wife. It is necessary to give only the code letter corresponding to the education indicated in the following classifications:

- a. No formal education
- b. 8 grades or fewer completed
- c. 9 grades or more completed, no college
- d. College, 1 year or more

Column (e). Enter the occupation of each member of the economic family, giving enough detail so that it can be classified as one of the following groups:

Business or professional worker
Clerical worker
Wage-earner, including farm foreman and laborer
No earnings from occupation; home
 (member of economic family not listed as earner
 and not attending school or college)
Farm operator; owner or tenant
Farm share-cropper
Student (at school or college)

Column (f). Enter number of months each member of the economic family lived (slept) at home. A family member who regularly sleeps at home or who eats at least two meals a day at home will be regarded as "at home".

Column (g). Enter number of months each member of the economic family lived (slept) away from home, as when away on business, visiting, in hospital, at school. The term "away from home" is interpreted to mean away from the owned or rented home. If the family moves temporarily to a vacation home, and keeps house there, the family should not be classed as "away from home." If the family goes to a resort hotel, however, the period spent in the resort hotel should be regarded as a period away from home. State whether during this period "away from home" the member received his food as gift or pay.

The sum of the entries in columns (f) and (g) should equal 12 months for each person who was a member of the economic family during all of the account book year. If an individual was away from home for a number of short irregular periods, these should be added together and converted into months.

If an individual's family status changed during the account book year, so that he was a member of the economic family only part of the time, the sum of the entries in columns (f) and (g) will be less than 12. This sum should equal the number of months that the individual was a member of the economic family, that is, the period during which he pooled his income with earnings of other family members, and/or was dependent on the family fund.

If any member of the economic family died during the account book year, enter the number of months he was a family member, at home or away. If there was a period of hospitalization before death, the number of weeks should be entered in column (g).

B. Persons in Household, not Members of Economic Family

In addition to members of the economic family, the household includes such other persons as roomers and/or boarders, tourists, guests, and paid help living in. These members of the household do not pool their incomes with those of the members of the economic family, though they may make some payments to the family for room and board. On farms the most frequent entry in this section will refer to hired help, though occasionally there may be sons and/or daughters living at home on a roomer-boarder basis.

Column (h). List all persons not members of the economic family, who lived in the home for one week or longer during the account book year. If the member is related to the farm operator, state the relationship; otherwise, enter "none." Enter the data relating to each person on a separate line.

If there are more than 5 persons living in the household who are not members of the economic family, attach a separate sheet for these data.

Columns (i)-(n). Indicate the status in the household of each person listed in column (h). Enter a check in the proper column to designate whether the person is classified as:

- (i) Boarder or roomer
- (j) Guest
- (k) Hired household help
- (n) Hired farm help

Check only one classification.

Column (n). Enter the total number of meals furnished per day to each person, not a member of the economic family.

Column (p). Enter the total number of weeks each person was a member of the household during the account book year.

INSTRUCTIONS FOR USE OF FORM BHE 267a

A. Value of Goods and Services Received as Gift or Pay, and
Amount of Outstanding Bills at End of Account Book Year,
by Items of Family Living

Column (a). Enter the value of goods and services received as gift or pay on the line with each item, 1-15, to which it refers. (See pages 6 and 7.)

The sum of the entries in items 1-15 should be written on the line with the words "16. Total (items 1-15)."

Column (b). Enter the amount of outstanding bills on the line with each item, 1-15, to which it refers. (See page 4.)

The sum of the entries in items 1-15 should be written on the line with the words "16. Total (items 1-15)."

B. Automobile Ownership

17. Indicate by a check in the appropriate box whether the family owns an automobile.

If the answer is "yes", there should be an answer to item 18 and to item 19 or 20.

18. Indicate by a check in the appropriate box whether the automobile was purchased during the account book year. If the answer is "yes", fill in items 18a and 18b.

18a. Enter gross purchase value. The gross contract price of a new car purchased on installment plan almost invariably includes insurance to cover the dealer's equity on deferred payments. However, the gross price as recorded here should not include the amount of insurance.

The gross price should include any interest on deferred payments, and should be the price quoted without a deduction for trade-in allowance on an old car, which is shown separately.

18b. Enter trade-in value of old car.

19. Indicate whether the operating expense for automobile as entered in the home account book, is for total use or for family use only.

19a. Indicate by a check in the appropriate box whether the amount entered is for total use; farm business, and family.

19b. Indicate by a check in the appropriate box whether the amount entered is for family use only.

20. If no automobile operation expense is entered in the home account book, enter the amount for family use of automobile. (See page 4.)

C. Other Transportation

21. Indicate by a check in the appropriate box whether the expense for family use of horse and buggy is entered in the home account book.
22. If the answer to 21 is "no", enter the amount for family use of horse and buggy.

D. Radio Ownership

23. Indicate by a check in the appropriate box whether the family owns a radio.
24. Indicate by a check in the appropriate box whether the radio was purchased during the account book year. If the answer is "yes" fill in items 24a and 24b.
- 24a. Enter gross purchase value.
- 24b. Enter trade-in value of old radio.

TRANSCRIPTION CARD: FOOD

Name of county -

Family Income		Total Family Income		Other	
1		<250			
2,3		250-			
4,5		500-			
6,7		750-			
		1000-			
		1250+			
		BR			

FARM HOME ACCOUNT BOOK ANALYSIS

Transcription Card: FURNISHINGS AND EQUIPMENT, HOUSING, and CLOTHING

Account book no. _____
Name of county _____

Form BHE 269 C
Bureau of Home Economics
W. P. A. Project

Indiv. cloth. cards

Tenure

Owner
Renter
Other
NR

Sex
Age

Date

No date

NR

30+

29

28

27

26

25

24

23

22

21

20

19

18

17

16

15

14

13

12

11

10

9

8

7

6

Kitchen
clean-
ing,
laundry

Glass,
china,
silver

House-
hold
linens,
other
tex-
tiles

Floor
cover-
ings

Furni-
ture

Other

Unclassi-
fied

Re-
pairs,
re-
place-
ments

Insur-
ance

Other

Value
rec'd
gift,
pay

FURNISHINGS AND EQUIPMENT

HOUSING

CLOTHING

Value family living

Total family income

Family type

Grand total expense

Value furnished by farm

Value rec'd as gift, pay

Total value

Furnish-
ings,
equipment
Cloth-
ing

Total expense

Outstanding bills

Grand total

Dwelling house age years

Dwelling house construction

Number of persons per room

Number of rooms in dwelling

Total family income

Family type

1
2.3
4.5
6.7

1000-
1250+
500-
750-
250-
500-
750-
1000-
1250+

1000-
1250+
500-
750-
250-
500-
750-
1000-
1250+

Account book no. _____
Name of county _____

Radio owned

Family type	Total family income	Value family living
1	250	250
2, 3	500	500
4, 5	750	750
6, 7	1000	1000
Other	1250	1250

Transcription card: MEDICAL CARE, PERSONAL CARE, TOBACCO, and UTILIZED PERSONAL INCOME

Name of county

[illegible]

FARM HOME ACCOUNT BOOK ANALYSIS

Transcription Card: AUTOMOBILE, OTHER TRANSPORTATION, and OTHER FAMILY EXPENSE

Account book no. 1

Name of county

[illegible]

Date of end of
account book year:

Account book no. _____

Name of county _____

FARM HOME ACCOUNT BOOK ANALYSIS

Transcription Card: SUMMARY OF INCOME, FAMILY LIVING, AND BALANCE BETWEEN RECEIPTS AND DISBURSEMENTS

A. COMPUTATION OF FARM INCOME

Net Money Income

- Gross money receipts from farming.....
- Receipts from sale of farm products.....
- Other money income from farming.....
- Deductible farm business expense.....
- Farm business expense.....
- Food expense, farm employees.....
- Automobile expense chargeable to farm business.....
- Other transportation expense chargeable to farm.....
- Other expense, farm.....
- Net money income from farming (1 minus 2).....

Net Nonmoney Income

- Net change in inventories.....
- Net increase.....
- Net decrease.....
- Money value of goods furnished by farm (item 31b).....
- Net nonmoney income from farm (4 plus 5).....
- Total Net Income.....
- Total "adjusted" net income from farming (3 plus 6).....

B. COMPUTATION OF NONFARM INCOME

- Money earnings from employment, nonfarm.....
- Other money income, nonfarm.....
- Receipts from outside investments.....
- Grants, pensions, relief.....
- Other nonfarm income.....
- Total nonfarm money receipts (8 plus 9).....
- Business losses, nonfarm.....
- Total net nonfarm money income (10 minus 11).....

C. COMPUTATION OF TOTAL INCOME

- Total net money income from all sources (3 plus 12).....
- Total "adjusted" family income (7 plus 12).....
- Total yr.-equiv. persons, econ. fam. Value family living:
- Family type..... 45. Total value (item 31d).....
- Total family income (item 14)..... 46. Val. excl. gifts (item 31ash).....

G. SUMMARY

D. FAMILY LIVING EXPENSE AND VALUE

Family living item	Expense				Value furnished by farm (b)	Value received gift or pay (c)	Total value (d)
	(a)	(a)	(a)	(a)			
15. Food.....							
16. Furnishings, equipment.....							
17. Household operation.....							
18. Housing.....							
19. Clothing.....							
20. Reading.....							
21. Gifts, welfare.....							
22. Recreation.....							
23. Formal education.....							
24. Medical care.....							
25. Personal care.....							
26. Automobile.....							
27. Other transportation.....							
28. Tobacco.....							
29. Unitemized personal expense.....							
30. Other family expense.....							
31. Total.....							

E. BALANCE BETWEEN MONEY RECEIPTS AND DISBURSEMENTS

- Total net money income (item 13).....
- Total family living expense (item 31a).....
- Difference (32 minus 33).....

F. CHANGES IN ASSETS AND LIABILITIES

- Increase in assets.....
- Insurance premiums paid.....
- Other increase.....
- Decrease in liabilities.....
- R. A. loan payments.....
- Other debt payments.....
- Total (35 plus 36).....
- Decrease in assets.....
- Increase in liabilities.....
- R. A. loan increase.....
- Other debt increase.....
- Total (38 plus 39).....
- Net change (37 minus 40).....

Form BHE 269g
Bureau of Home Economics
W.P.A. Project

(e) mrs/ pagoado jo seis

Value family living

Total family income

Family type

FARM HOME ACCOUNT BOOK ANALYSIS

Detailed Cell Card: FOOD, and FURNISHINGS AND EQUIPMENT EXPENSE AND VALUE

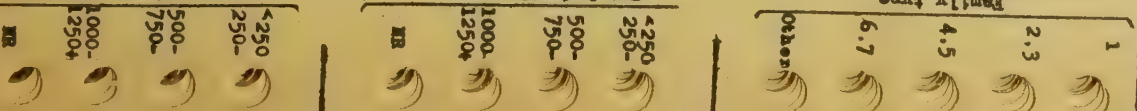
Family type _____
Total family income _____
Value family living _____

Account book number	FOOD			Money val. of food per meal per person	FURNISHINGS AND EQUIPMENT Expense							Value		Grand total
	Total ex-pense	Pur-nished by farm	Rec'd as gift or pay		Kitchen, clean-ing, laundry	Glass, china, silver	House-hold, linen, oiler, ex-tiles	Floor cover-ings	Furni-ture	Other	Uncles sified	Total	Pur-nished by farm or gift	
1														
2														
3														
4														
5														
6														
7														
8														
9														
10														
11														
12														
13														
14														
15														
16														
17														
18														
19														
20														
21														
22														
23														
24														
25														
Total														

Family type

Total family income

Value family living



FARM HOME ACCOUNT BOOK ANALYSIS

Detailed Cell Card: HOUSEHOLD OPERATION EXPENSE AND VALUE

Family type _____
Total family income _____
Value family living _____

Account book number	Fuel, light, Kero-sene	refrig-eration elec-tricity	Ice	Other help	Other operating costs Soap, etc. Tele-phone	Un- clas-sified costs	Total ex-pense	Value Furn. by farm	Rec'd as gift or pay	Grand total
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
Total										

Family type

Other

Total family income

Value family living

FARM HOME ACCOUNT BOOK ANALYSIS

Detailed Cell Card: HOUSING, CLOTHING, READING, and GIFTS AND WELFARE EXPENSE AND VALUE

Family type
Total family income
Value family living

Account book number	HOUSING				CLOTHING			READING			GIFTS, WELFARE		
	Repairs, replacements	Insurance	Other	Total	Value furnished by farm or gift	Rec'd as gift or pay	Grand total	Total expense	Value rec'd as gift or pay	Grand total	Total expense	Value rec'd as gift or pay	Grand total
1													
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													
21													
22													
23													
24													
25													
Total													

Family type

Total family income

Value family living

1
2,3
4,5
6,7
Other

<250
250-
500-
750-
1000-
1250+

NE

FARM HOME ACCOUNT BOOK ANALYSIS

Detailed Cell Card: RECREATION and FORMER EDUCATION EXPENSE AND VALUE

Family type
Total family income
Value family living

account book number	RECREATION										TOTAL EDUCATION									
	Expense					Value rec'd as gift or pay	Grand total	Expense					Value rec'd as gift or pay	Grand total						
	Ad. admissions	Games and sports	Other	Un- clas- sified	Total			Books, school sup- plies	Other	Un- clas- sified	Total									
1																				
2																				
3																				
4																				
5																				
6																				
7																				
8																				
9																				
10																				
11																				
12																				
13																				
14																				
15																				
16																				
17																				
18																				
19																				
20																				
21																				
22																				
23																				
24																				
25																				
Total																				

Value Family Income

Value Family Living

Family type
Total family income
Value family living

1
2,3
4,5
6,7
Other

<250
250-
500-
750-
1000-
1250+

NR

1000-
1250+

NR

FARM HOME ACCOUNT BOOK ANALYSIS
Detailed Cell Card: MEDICAL CARE and PERSONAL CARE EXPENSE AND VALUE

Family type _____
Total family income _____
Value family living _____

Account book number	MEDICAL CARE										PERSONAL CARE					
	Physi- cian	Dent- ist	Occu- list, eye glasses or	Nurse, hosp. room bed	Medi- cal sup- plies	Other	Un- clas- sified	Total	Value rec'd as gift or pay	Grand total	Expense			Value rec'd as gift or pay	Grand total	
											Per- sonal serv- ices	Toilet arti- cles, etc.	Un- clas- sified			
1																
2																
3																
4																
5																
6																
7																
8																
9																
10																
11																
12																
13																
14																
15																
16																
17																
18																
19																
20																
21																
22																
23																
24																
25																
Total																

Family type

1
2, 3
4, 5
6, 7
Other

Total family income

<250
250-
500-
750-
1000-
1250+
NR

Value family living

<250
250-
500-
750-
1000-
1250+
NR

FARM HOME ACCOUNT BOOK ANALYSIS

Detailed cell card: AUTOMOBILE and OTHER TRANSPORTATION EXPENSE AND VALUE

Family type _____
Total family income _____
Value family living _____

Account book number	Net purchase price	AUTOMOBILE Expense					Value rec'd, gift or pay	Grand total	OTHER TRANSPORTATION Expense					Value rec'd, gift or pay	Grand total
		Gasoline, oil	Tires, tubes, repairs	Operating expense					Total	Local travel	Other	Un-classified	Total		
				Ac-ces-sories	Insur-ance, other	Un-classified									
1															
2															
3															
4															
5															
6															
7															
8															
9															
10															
11															
12															
13															
14															
15															
16															
17															
18															
19															
20															
21															
22															
23															
24															
25															
Total															

Family type	Total family income	Value family living
1	<250	<250
2,3	250-	250-
4,5	500-	500-
6,7	1000-	1000-
Other	1250+	1250+

FARM HOME ACCOUNT BOOK ANALYSIS

Detailed Cell Card: TOBACCO. UNUTILIZED PERSONAL EXPENSE, and OTHER FAMILY EXPENSE AND VALUE

Account book number	Total ex- pense	TOBACCO			Grand total	UNUTILIZED PERSONAL EXPENSE	OTHER FAMILY EXPENSE					Value rec'd, gift or pay	Grand total
		Value furn. by farm	Value rec'd, gift or pay				Fur- er- els, ceme- tery	Garden seeds	Other	Un- clas- sified	Total		
1													
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
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17													
18													
19													
20													
21													
22													
23													
24													
25													
Total													

Family type

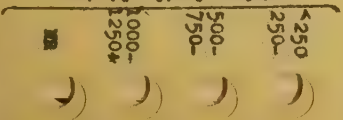
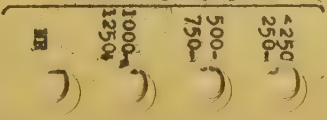
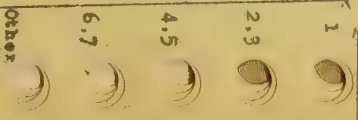
Total family income

Value family living

Family type

Total family income

Value family living



FARM HOME ACCOUNT BOOK ANALYSIS

Summary Cell Card: TOTAL EXPENSE FOR FAMILY LIVING

Family type

Total family income

Value family living

Account book number	Food	Furnishings, equipment	Household operation	Housing	Clothing	Reading	Gifts, welfare	Recreation	Formal education	Medical care	Personal care	Auto-mobile	Other transportation	Tobacco	Unitemized personal expense	Other family expense	Grand total
1																	
2																	
3																	
4																	
5																	
6																	
7																	
8																	
9																	
10																	
11																	
12																	
13																	
14																	
15																	
16																	
17																	
18																	
19																	
20																	
21																	
22																	
23																	
24																	
25																	
Total																	

Family type

6.7

4.5

2.3

1

Other

<250

250-

500-

750-

1000-

1250+

NR

Value family living

NR

Transcription Card: INDIVIDUAL CLOTHING EXPENSE

Name of country

Family type	Total family income	Value family living
1	<250 250-	<250 250-
2.3	500- 750-	500- 750-
4.5	1000- 1250+	1000- 1250+
6.7		
Other		

B & P Cler. W-E Home Oper. Sh. cr. Stud. NR

NR

30-

62

12

9

57

24

2

1

J

ERN

100

1

946

प३०

1

10

Occupation

अथ

Sex

Relationship

Relationship _____

Age group _____

FARM HOME ACCOUNT BOOK ANALYSIS

Detailed Cell Card: INDIVIDUAL CLOTHING EXPENSE

Family type _____

Total family income _____

Value family living _____

Account book number	Hats, caps, berets	Coats, other wraps	Dresses, skirts (females)	Suits, shirts (males)	Sports- wear	Under- wear	Foot- wear	Access- ories	Sewing mater., pd. help	Clean, press.	Other	Total unclas- sified expense (a)	Total family expense (c)	Per- cent (a/o)
1														
2														
3														
4														
5														
6														
7														
8														
9														
10														
11														
12														
13														
14														
15														
16														
17														
18														
19														
20														
21														
22														
23														
24														
25														
Total														

Family type

Total family income

Value family living

Value family living

Age

Relationship

NR

30+

29

16

15

12

11

9

5

2

2

NR

Inf.

Other

M

Other

W

H

NR

1000-

750-

250-

250-

Other

6.7

4.5

2.3

1

Other

1
H32Ac

U. S. Bur. Home Economics.

Farm home account book analysis.

1937.

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